



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

HDI



HL 2H0K F



HARVARD LAW LIBRARY

Received APR 16 1911

ELEVENTH ANNUAL REPORT

27

OF THE

Compliments of

Wm. Larrabee,

Governor of Iowa.

STATE OF IOWA.

0

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
1888.



ELEVENTH ANNUAL REPORT

27

OF THE

BOARD OF RAILROAD COMMISSIONERS,

FOR THE

YEAR ENDING JUNE 30, 1888.

STATE OF IOWA.

0 PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
1888.

APR 16 1917

COMMISSIONERS' REPORT.

OFFICE OF THE
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, IOWA, November 30, 1888.

TO HON. WILLIAM LARABEE, *Governor of Iowa:*

As required by law, we submit herewith the eleventh annual report of the Board of Railroad Commissioners showing the capital stock, debt, general traffic, earnings, operating expenses and condition of the railroads doing business in Iowa, for the year ending June 30, 1888; a statement of complaints brought before the Board for adjudication, with the decisions rendered; complete reports of serious accidents investigated, the returns of the several railroad companies to this office, and the tabular statements made therefrom; a digest of the cases decided by the inter State commerce commission, and a topical index of cases decided by this Board.

We also present a digest of the decisions of the Supreme Court of the State, rendered since the date of our last report, upon questions affecting railroads and their relations to citizens of the State, and general remarks of the Commissioners upon subjects that have been before them for consideration.

On April 1, 1888, Frank T. Campbell of Jasper county, was appointed to fill the vacancy occasioned by the expiration of service of L. S. Coffin of Webster county.

CAPITAL STOCK.

The total number of miles of railroad in operation in Iowa reported by the several companies to this Board is 8,346.31.

The report of the capital stock and debt is based upon the entire lines operated or owned by the companies reporting, a very large proportion of whose mileage is in other States. No accurate division of the property or indebtedness has been made that will conform to

State lines. The entire length of the lines reporting including the mileage without, as well as within the State, is twenty-three thousand and six, and forty two one hundredths miles. The stock of the roads that represent the inter-State lines, added to the stock of the roads that are entirely within the State is \$437,562,310.09, or \$19,019.27 per mile. The amount representing the road in Iowa is \$147,854,522.85.

The total number of stockholders reported is twenty-eight thousand, one hundred and eighty-four; those living in Iowa five hundred and eighty-nine, or one stockholder in forty-eight. The amount of stock reported as owned in the State is \$5,369,451.62, which is about one share in twenty-eight of the stock representing the property in Iowa.

DEBT.

The aggregate debt of the roads that form the Iowa lines is \$529,613,046.61, of this amount \$514,748,340.30 is funded debt; \$14,764,705.41 is floating debt. Debt per mile is \$24,126.91. The debt representing the road in Iowa is \$174,066,775.29.

STOCK AND DEBT.

The stock and debt of the roads as reported is \$967,175,356.70, or \$40,970.86 per mile. This will probably vary slightly from the exact condition as some of the lines are in liquidation and do not report any representative of the value of the property. This statement falls about \$3,000 per mile below the actual condition.

INTEREST.

The interest paid on the railroad property located in Iowa is \$7,067,202.15, or 4.06 per cent on the entire indebtedness for the State.

The Minneapolis & St. Louis, with some other lines have failed to meet their interest this year for the first time.

STOCK AND DEBT.

The following table shows the amount of stock and debt per mile of each company, as the returns were made to this office.

RAILROADS.	Stock per mile.	Debt per mile.	Stock and debt per mile.
Burlington, Cedar Rapids & Northern	\$ 7,166.63	\$ 14,809.43	\$ 21,887.79
Central Iowa	20,163.66	22,506.05	42,669.71
Chicago, Burlington & Quincy	16,173.64	21,153.07	37,326.71
Chicago, Burlington & Kansas City	44,201.33	4,779.27	48,980.60
Kansas City, St. Jo & Council Bluffs	18,790.30	18,109.02	36,899.32
St. Louis, Keokuk & Northwestern	26,740.11	18,309.62	45,044.06
Chicago, Iowa & Dakota	9,253.00	16,080.93	25,333.76
Chicago, Milwaukee & St. Paul	10,805.00	20,977.00	31,782.00
Chicago & Northwestern	17,755.93	25,712.42	43,468.25
Chicago, Rock Island & Pacific	41,173.95	15,611.06	56,785.00
Keokuk & Des Moines	25,383.00	16,923.00	42,306.00
Chicago, St. Paul, Minneapolis & Omaha	25,882.02	17,590.36	23,442.38
Chicago, Santa Fe & California	30,551.77	42,795.52	73,347.29
Crooked Creek	23,195.88	.....	23,195.88
Webster City & Southwestern	4,000.00	4,627.39	8,627.39
Des Moines & Fort Dodge	36,576.07	22,701.15	59,277.93
Humeston & Shenandoah	42,179.15	28,119.44	70,298.59
Cedar Rapids & Chicago .....	.....	19,761.90	19,761.90
Dubuque & Sioux City	34,989.17	10,848.04	45,837.19
Iowa Falls & Sioux City	25,000.00	16,561.30	41,561.30
Cherokee & Dakota .....	.....	19,761.90	19,761.90
Iowa Northern	15,000.00	8,333.33	23,333.33
Chicago, St. Paul & Kansas City	18,363.03	33,772.75	52,136.38
Minneapolis & St. Louis	26,783.45	26,457.49	52,942.43
Ottumwa & Kirkville	45,004.50	29,102.91	74,107.41
Prairie du Chien & McGregor	50,000.00	.....	50,000.00
Sioux City & Pacific	19,255.26	50,041.97	69,297.23
Wabash Western	69,444.00	22,003.00	91,447.00
Keokuk & Western	28,000.00	1,621.62	29,621.62
Mason City & Ft. Dodge	10,000.00	15,006.00	25,006.00
Omaha & St. Louis	31,265.51	18,737.93	50,003.44
Clarinda & St. Louis .....	.....	12,720.56	12,720.56
NARROW GAUGE ROADS.			
Burlington & Northwestern	4,047.20	8,898.28	12,661.24
Burlington & Western	12,118.80	10,680.50	22,800.44
Des Moines & Kansas City .....	.....	1,215.52	1,215.52
Ft. Madison & Northwestern	7,000.00	4,185.85	11,185.85
Des Moines & Northwestern	9,385.53	4,779.34	13,905.27
St. Louis, Des Moines & Northern	17,052.06	9,942.63	27,004.72
Cedar Rapids & Marion Street Railway	5,130.37	4,987.76	10,118.53

The following table shows the added mileage and the increase of capital stock during the year of all lines in the railway systems that report to this office. The increase of mileage in the State is 348.81. The increase of stock reported is—

RAILROADS.	Miles.	Amount of increase.
Kansas City, St. Joseph & Council Bluffs .....	.....	\$ 42,600.00
St. Louis, Keokuk & Northwestern .....	.....	700,000.00
Chicago, Iowa & Dakota	(Decrease, \$54,800.00)	.....
Chicago, Milwaukee & St. Paul	361.34	8,783,300.00
Chicago & Northwestern	115.40	4,196,000.00
Chicago, Rock Island & Pacific .....	.....	4,196,000.00
Chicago, Santa Fe & California	490.97	15,000,000.00
Chicago, St. Paul & Kansas City	383.00	4,262,000.00
Council Bluffs & St. Louis .....	.....	4,533,500.00

INCREASED MILEAGE AND INCREASE AND DECREASE OF INDEBTEDNESS.

RAILROADS.	Miles.	Increase.	Decrease.
Burlington, Cedar Rapids & Northern.		\$ 117,036.46	
Chicago, Burlington & Quincy	496.00	12,913,280.84	
Chicago, Burlington & Kansas City			58,613.40
Kansas City, St. Jo & Council Bluffs			48,158.08
Chicago, Iowa & Dakota		12,644.74	
Chicago, Milwaukee & St. Paul	261.34	3,166,000.00	
Chicago & Northwestern	115.40	5,369,436.69	
Chicago, Rock I-land & Pacific		* 14,100,000.00	
Chicago, St. Paul, Minneapolis and Omaha.	20.05	482,142.04	
Crooked Creek, Webster City & Southwestern		7,691.15	
Cedar Rapids & Chicago	41.85	830,000.00	
Cherokee & Dakota	155.57	3,100,000.00	
Chicago, St. Paul & Kansas City	832.00	21,292,700.00	
Minneapolis & St. Louis		700,196.60	
Ottumwa & Kirkville			8,125.68
Sioux City & Pacific		51,480.83	
Wabash Western.	461.40		190,204,194.91
Keokuk & Western.			10,000.00
Omaha & St. Louis		367,000.00	
Clarinda & St. Louis		9,492.13	
NARROW GAUGE ROADS.			
Burlington & Northwestern		14,061.71	
Burlington & Western		47,890.61	
Des Moines & Kansas City			674,943.27
St. Louis, Des Moines & Northern		18,180.00	
Cedar Rapids & Marion Street Railway.		9,672.42	

* These bonds are issued for extensions that are built in the name of other corporations.

† By the disintegration of the Wabash System but a small portion of the former line reports to this Board.

COMPARATIVE TABLE OF STOCK AND DEBT FOR THE YEARS, 1880, 1882, 1884, 1886 AND 1888.

	1880.	1882.	1884.	1886.	1888.
Stock	\$ 264,482,954.31	\$ 345,918,606.27	\$ 390,586,766.44	\$ 415,010,066.52	\$ 436,576,018.60
Debt	226,551,426.04	386,328,328.01	440,214,133.65	474,736,826.66	529,613,046.61
Total	\$ 493,034,380.25	\$ 732,146,933.28	\$ 830,800,900.09	\$ 889,746,893.18	\$ 965,539,065.29

In 1878 \$343,849,402.06 represented 8,367 miles of railroad; in 1880 \$493,034,380.25 represented 12,219.36 miles; in 1882 \$732,146,933.28 represented 18,548.69 miles; in 1884 \$830,800,900.09 represented 21,164.32 miles; in 1886 \$889,746,893.18 represented 21,824.18 miles; in 1888 \$965,539,065.29 represented 23,006.42 miles; or the systems have in eight years increased their capital and debt \$472,504,685.04, and the mileage 10,787.06. The mileage of Iowa has increased from 4,157.15 in 1878 to 8,346.31 in 1888; an increase of 4,189.16 in ten years. The capital and stock reported for Iowa in 1878 was \$153,601,784.47; in 1888 it was \$321,921,298.14; an increase of mileage of 4,189.16 and of stock and debt of \$168,319,513.67.

COST OF ROAD.

The following table represents the reported cost of the roads doing business in Iowa and, so far as the Commissioners are able to ascertain, the proportion of the cost of the roads for Iowa. This is as close an approximation as they are able to make with the information the railway companies have furnished them. They observe with regret a reluctance manifested by some of the companies to aid them with the information necessary to apportion the value of the property and earnings to Iowa. For this reason this table is imperfect and does not represent all the cost of the roads or their entire cost in the State.

Cost of roads and equipment, as far as reported, \$818,731,176.05; cost per mile, \$36,735.85; cost of roads in Iowa, as far as reported, \$276,736,079.21.

RAILROADS.	Cost of road and equipment.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern.....	\$ 23,509,067.78	\$ 19,690,936.96
Central Iowa.....	19,846,051.49	16,080,942.49
Chicago, Burlington & Quincy.....	156,436,317.60	23,668,220.68
Chicago, Burlington & Kansas City.....	8,982,309.40	3,854,169.51
Kansas City, St. Jo & Council Bluffs.....	12,737,738.64	2,292,792.95
St. Louis, Keokuk & Northwestern.....	8,948,103.83	2,588,585.25
Chicago, Iowa & Dakota.....	642,200.00	642,200.00
Chicago, Milwaukee & St. Paul.....	179,227,016.49	49,706,556.09
Chicago & Northwestern.....	159,405,339.18	43,982,150.40
Chicago, Rock Island & Pacific.....	62,040,612.11	42,039,294.80
Chicago, St. Paul, Minneapolis & Omaha.....	55,916,048.57	3,168,146.79
Chicago, Santa Fe & California.....	34,154,954.94	1,383,060.85
Crooked Creek.....	82,125.00	82,125.00
Webster City & Southwestern.....	118,394.59	118,394.59
Humeston & Shenandoah.....	6,719,311.95	6,719,311.95
Illinois Central—		
Dubuque & Sioux City.....	6,561,234.93	6,561,234.93
Iowa Falls & Sioux City.....	7,857,665.17	7,857,665.17
Chicago, St. Paul & Kansas City.....	41,861,478.15	23,861,042.55
Iowa Northern.....	190,000.00	190,000.00
Minneapolis & St. Louis.....	18,586,447.21	7,278,452.73
Ottumwa & Kirkville.....	390,302.24	390,302.24
Sioux City & Pacific.....	5,553,695.64	4,160,360.16
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	398,600.56	398,656.00
Burlington & Western.....	1,437,246.60	1,437,246.60
Des Moines & Kansas City.....	800,000.00	934,385.11
Pt. Madison & Northwestern.....	.....	35,000.00
Des Moines & Northwestern.....	1,452,134.00	1,452,134.00
St. Louis, Des Moines & Northern.....	1,025,750.00	1,025,750.00
Cedar Rapids & Marion Street Railway.....	136,901.41	136,901.41
Total.....	\$ 818,731,176.05	\$ 276,036,079.21

The entire earnings of the road in Iowa are reported:

Passenger, mail and express.....	\$ 10,810,920.18
Freight and miscellaneous.....	28,464,666.55
Total earnings for the ending June 30, 1888.....	\$ 37,275,586.68
Total earnings for year ending June 30, 1887.....	37,529,730.62
Decrease from previous year.....	\$ 254,143.94
Increase in passenger earnings is.....	603,333.41
Decrease in freight earnings.....	856,367.35

A portion of this decrease in freight earnings is due to the strike upon the C., B. & Q. R. R., competitive through freight in many cases taking more southerly lines, but this will not account for the decrease, as the tonnage over the Mississippi and Missouri river bridge is larger than the year 1887. The decrease is mainly due to the rate war that prevailed during the latter part of the year 1887 and the earlier months of 1888. Under the provisions of the Inter-State Commerce Law these cut rates were applied to all the intermediate business of the roads and on a largely increased tonnage in the State shows a loss in freight earnings of nearly one million dollars. During the rate war extending through this period prices were very low.

MAILS.

The amount received for carrying the mails in the State is estimated at \$609,941.48. The B., C. R. & N., the C., M. & St. P., C. & N. W., C., St. P., M. & O., have made no return; a report from these roads would probably increase this amount to \$250,000.

INCREASE AND DECREASE OF EARNINGS.

RAILROADS.		
	Increase.	Decrease.
Burlington, Cedar Rapids & Northern.....	\$.....	\$ 156,733.70
Central Iowa.....	60,106.35	
Chicago, Burlington & Quincy.....		1,720,591.52
Chicago, Burlington & Kansas City.....	9,774.13	
Kansas City, St. Jo & Council Bluffs.....		431,367.12
St. Louis, Keokuk & Northwestern.....	4,834.42	
Chicago, Iowa & Dakota.....	782.38	
Chicago, Milwaukee & St. Paul.....		547,267.58
Chicago & Northwestern.....	449,229.65	
*Chicago, Rock Island & Pacific.....	1,364,060.98	
Chicago, St. Paul, Minneapolis & Omaha.....	284,131.20	
Crooked Creek.....		5,598.81
Humeston & Shenandoah.....		6,444.61
Illinois Central.....	31,343.08	
Chicago, St. Paul & Kansas City.....		79,350.35
Iowa Northern.....	3,516.53	
Minneapolis & St. Louis.....		138,424.14
Ottumwa & Kirkville.....		546.24
Prairie du Chien & McGregor.....		1,929.55
Sioux City & Pacific.....	20,727.91	
†Wabash Western.....		2,315,956.30
Keokuk & Western.....	322,652.52	
Centerville, Moravia & Albia.....		3,964.78
Mason City & Fort Dodge.....	52,865.01	
Omaha & St. Louis.....		32,152.85
Clarinda & St. Louis.....		1,005.08
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	7,076.54	
Burlington & Western.....	1,675.79	
Des Moines & Kansas City.....	47,850.65	
St. Louis, Des Moines & Northern.....		12,910.34
Cedar Rapids & Marion Street Railway.....		1,659.54
Total.....		

* The earnings of the Des Moines & Fort Dodge are here reported by the C., R. I. & P., last year they were reported separately and amounted to \$339,110 92.

† The mileage of this line has been reduced from former years so that this large amount of reduced earnings gives no criterion of the earning capacity of the property.

EARNINGS PER TRAIN MILE AND PER MILE OF ROAD.

RAILROADS.	Earnings, passen- ger, per train mile.	Freight per train mile.	Total, per train mile.	Per mile of road.
Burlington, Cedar Rapids & Northern.....	0.7805	1.227	1.05	\$ 2,783.80
Central Iowa	0.6247	1.0476	0.9113	2,690.27
Chicago, Burlington & Quincy	1.43	1.01	1.115	6,190.16
Chicago, Burlington & Kansas City	0.76	1.04	0.94	1,614.80
Kansas City, St. Jo & Council Bluffs	0.993	1.619	1.274	5,540.64
St. Louis, Keokuk & Northwestern	1.25	1.62	1.45	3,386.88
Chicago, Iowa & Dakota	0.225	0.7143	0.9391	1,155.65
Chicago, Milwaukee & St. Paul	1.07	1.44	1.31	4,433.99
Chicago & Northwestern	1.0742	1.3142	1.2382	6,405.09
Chicago, Rock Island & Pacific	1.15	1.24	1.21	9,018.24
Chicago, St. Paul, Minneapolis & Omaha	1.06	1.40	1.40	4,836.01
Crooked Creek	0.90	0.64	0.64	577.69
Humeston & Shenandoah	0.46	1.24	0.91	1,699.18
Illinois Central	1.012	1.02	1.01	1,060.12
Cedar Falls & Minnesota	0.4546	0.6152	0.53	933.90
Dubuque & Sioux City	0.97	1.13	1.086	4,357.78
Iowa Falls & Sioux City	0.93	1.09	1.04	3,434.98
Chicago, St. Paul & Kansas City	1.57	1.58	1.60	3,790.61
Iowa Northern	1.4857	1.4833	1.6765	2,835.43
Minneapolis & St. Louis	0.8065	1.5817	1.2432	4,108.60
Ottumwa & Kirkville .....	.....	.....	1.52	2,369.65
Prairie du Chien & McGregor .....	.....	.....	.....	30,660.50
Sioux City & Pacific	1.625	2.624	2.0133	5,411.24
Wabash Western	0.9234	1.5225	1.25	6,185.20
Keokuk & Western	0.52	1.43	0.93	2,304.19
Centerville, Moravia & Albia	0.52	0.28	0.38	453.17
Mason City & Fort Dodge	0.39	1.092	0.73	801.86
Omaha & St. Louis	1.20	1.169	1.177	2,945.79
Clarinda & St. Louis	0.0967	0.2673	0.2673	331.32
NARROW GAUGE ROADS.				
Burlington & Northwestern	0.5775	1.62	.....	986.68
Burlington & Western	0.2166	0.42	.....	477.30
Des Moines & Kansas City	0.44	0.67	0.58	276.84
Des Moines & Northwestern	0.5686	1.15	0.92	1,284.58
St. Louis, Des Moines & Northern .....	.....	.....	.....	1,200.15
Cedar Rapids & Marion Street Railway .....	.....	.....	.....	2,127.49

**COMPARATIVE TABLE OF EARNINGS PER TRAIN MILE FOR THE YEARS 1888,
1890, 1894, 1893, 1890.**

RAILROADS.	1888.	1886.	1884.	1882.	1880.
Burlington, Cedar Rapids & Northern ..	1.05	1.1186	1.212	0.1249	1.64
Central Iowa.....	0.9113	1.028	1.176	1.539	1.614
Chicago, Burlington & Quincy.....	1.115	1.51	1.51	1.48	1.498
Chicago, Burlington & Kansas City.	0.94	0.885	0.879	.....	.....
Kansas City, St. Jo & Council Bluffs.	1.274	1.61	1.780	1.66	1.90
St. Louis, Keokuk & Northwestern ..	1.45	1.246	1.198	.....	.....
Chicago, Iowa & Dakota	0.9394	1.31	.....	.....	.....
Chicago, Milwaukee & St. Paul	1.31	1.51	1.57	1.61	1.63
Chicago & Northwestern	1.2382	1.4038	1.5167	1.9456	1.65
Chicago, Rock Island & Pacific	1.21	1.41	1.50	1.69	1.54
Chicago, St. Paul, Minneapolis & Omaha	1.40	1.113	1.489	1.5815	1.27
Crooked Creek.....	0.64	1.14	1.01	1.054	.....
Des Moines & Fort Dodge.....	.....	1.19	1.26	2.086	1.983
Humeston & Shenandoah.....	0.91	1.20	0.95	.....	.....
Illinois Central	1.01	1.22	1.45	1.54	1.45
Cedar Falls & Minnesota	0.53	.....	.....	.....	.....
Dubuque & Sioux City	1.086	.....	.....	.....	.....
Iowa Falls & Sioux City	1.04	.....	.....	.....	.....
Iowa Northern.....	1.6765	0.818	2.8095	.....	.....
Minneapolis & St. Louis	1.2432	1.322	1.358	1.266	1.60
Ottumwa & Kirksville	1.52	1.48	.....	.....	.....
Sioux City & Pacific	2.0133	2.4753	2.14	1.6023	1.69
Chicago, St. Paul & Kansas City.....	.....	1.048	.....	.....	.....
Wabash, St. Louis & Pacific	1.25	1.22	.....	1.218	0.97
Minnesota & Northwestern .....	.....	0.502	.....	1.57	.....
Wisconsin, Iowa & Nebraska.....	0.93	.....	.....	.....	.....
Keokuk & Western	0.38	1.12	.....	.....	.....
Council Bluffs & St. Louis	0.73	1.264	.....	.....	.....
Chicago & St. Louis.....	1.177	0.3203	.....	.....	.....
NARROW GAUGE ROADS.					
Burlington & Northwestern	0.2673	1.830	0.8522	0.7604	1.43
Burlington & Western.....	.....	0.532	0.3308	.....	.....
Des Moines, Osceola & Southern	0.58	.....	.....	.....	.....
Ft. Madison & Northwestern	0.92	.....	.....	.....	.....
St. Louis, Des Moines & Northern .....	.....	0.923	1.048	.....	.....

CLASSIFICATION OF EXPENSES (TOTAL LINES).

Maintenance of way.....	\$ 13,618,452.86
Motive power and cars.....	10,005,512.61
Conducting transportation.....	34,127,127.60
General expenses.....	8,412,529.34
Total.....	\$ 66,912,407.88
 Expenses per mile of road operated.....	 \$ 3,474.96
Proportion of expenses for Iowa	26,297,163.92
Taxes paid in Iowa.....	1,080,572.53
Rental of tracks, total lines.....	1,549,333.32
Rental of track in Iowa.....	859,913.69

CLASSIFICATION OF EXPENSES IN DETAIL.

CLASSIFICATION.	AMOUNT.
Repairs of road bed and track.....	\$ 6,795,855.21
Renewal of rails.....	1,312,847.25
Renewal of ties.....	1,980,019.08
Repairs of bridges and culverts.....	1,808,867.15
Repairs of fences and road crossings.....	482,919.28
Repairs of buildings.....	1,402,914.40
Repairs of locomotives.....	4,081,697.80
Repairs of passenger cars.....	1,768,719.06
Repairs of freight cars.....	4,086,719.51
Fuel for locomotives.....	7,704,873.04
Water supply.....	445,952.80
Oil and waste.....	603,197.10
Locomotive service.....	6,924,008.49
Passenger train service.....	1,566,542.92
Passenger train supplies.....	439,781.46
Mileage of passenger cars (debit balance).....	196,738.88
Freight train service.....	3,809,233.29
Freight train supplies.....	204,339.63
Mileage of freight cars (debit balance).....	732,819.32
Telegraph expenses.....	1,069,430.75
Loss and damage to freight and baggage.....	190,420.27
Damage to property and cattle.....	355,385.44
Personal injuries.....	624,012.20
Agents and station service.....	8,428,427.98
Station supplies.....	540,699.18
General superintendence.....	1,928,280.05
Legal expenses.....	411,780.18
Insurance.....	145,585.14
Stationery and printing.....	1,714,963.10
Outside agencies and advertising.....	1,133,155.85
Miscellaneous and contingencies.....	892,985.58
Total taxes paid.....	2,951,596.06
Total.....	\$ 66,912,407.88

OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	Earnings per train mile.	Operating expenses per train mile.	Difference.	Percentage of expenses to earnings.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & Northern	1.05	0.7899	0.2601	.7418	3.28	3.13
Central Iowa	.9113	.7774	.1339	.8426		
Chicago, Burlington & Quincy	1.15	.87	.28	.704	5.98	6.47
Chicago, Burlington & Kansas City	.94	.73	.21	.769	0.87	0.84
Kansas City, St. Jo & Council Bluffs	1.274	.937	.337	.6879	4.68	4.24
St. Louis, Keokuk & Northwestern	1.45	1.07	.38	.727	2.11	1.92
Chicago, Iowa & Dakota	0.9394	0.85	.0894	.81	0.42	0.44
Chicago, Milwaukee & St. Paul	1.31	0.87	.44	.6663	4.58	4.60
Chicago & Northwestern	1.2382	0.78	.4582	.6281	5.44	6.25
Chicago, Rock Island & Pacific	1.21	.848	.362	.6561	.2	3.2
Chicago, St. Paul, Minneapolis & Omaha	1.40	1.00	.40	.7134	3.4	3.5
Crooked Creek	1.18	0.64	.54	.68	0.1	.25
Humeston & Shenandoah	0.91	0.79	.12	.8342	.27	.27
Illinois Central	1.01	0.86	.25	.8430		
Cedar Falls & Minnesota	.53	.8915		1.686		
Dubuque & Sioux City	1.086	0.8065	.1795	.743		
Iowa Falls & Sioux City	1.04	0.83	.21	.788		
Chicago, St. Paul & Kansas City	1.60	1.37	.23	.82		
Iowa Northern	1.6765	0.9183	.7582			
Minneapolis & St. Louis	1.2432	0.9158	.3274	.7367	2.25	2.39
Ottumwa & Kirkville	1.52	0.70	.82	.648	3.98	4.18
Prairie du Chien & McGregor				.80	13.6	13.6
Sioux City & Pacific	2.0133	1.4016	.6117	.6693	2.6	3.5
Wabash & Western	1.25	1.01	.24	.7715	3.1	3.1
Keokuk & Western	0.93	0.874	.056	.79		
Centerville, Moravia & Albia	0.38			1.4567		
Mason City & Fort Dodge	0.73	0.674	.056	.90	0.29	0.57
Omaha & St. Louis	1.177	0.942	.235	.80	1.17	1.17
Clarinda & St. Louis	0.2673	0.3977		1.48		
NARROW GAUGE ROADS.						
Burlington & Northwestern				.73		
Burlington & Western				1.15		
Des Moines & Kansas City	0.58	0.67		1.1464		
Des Moines & Northwestern	0.92	1.01		1.08		
St. Louis, Des Moines & Northern				1.692		
Cedar Rapids & Marion Street Railway				.96		

OPERATING EXPENSES AND EARNINGS FOR IOWA.

The gross earnings for Iowa for year ending June 30, 1887, were.....	\$ 37,539,730.62
The operating expenses for Iowa for year ending June 30, 1887, were	24,152,990.71
The net earnings were	\$ 13,376,739.91

or \$1,672.73 per mile of road reported operated; reported mileage, 7,997.5.

The gross earnings for Iowa for year ending June 30, 1888, were.....	\$ 37,295,586.82
The operating expenses for Iowa for year ending June 30, 1888, were	26,297,163.92
The net earnings were.....	\$ 10,998,422.90

or \$1,317.88 per mile on a reported mileage of 8,346.31.

The operating expenses for Iowa were an increase over the former year of \$2,144,173.21.

The earnings for Iowa were a decrease of \$234,143.80, or the decrease of net earnings from the previous year was, for the State of Iowa, \$2,378,173.21.

ENTIRE LINES.

The earnings of the Central Iowa have increased \$60,106.38; of the Chicago, Burlington & Kansas City, \$9,774.13; of the St. Louis, Keokuk & Northwestern, \$4,834.42; of the Chicago, Iowa & Dakota, \$782.38; of the Chicago & Northwestern, \$449,229.65; of the Chicago, Rock Island & Pacific, \$1,354,050.98; of the Chicago, St. Paul, Minneapolis & Omaha, \$284,131.20; of the Illinois Central system, \$31,343.08; of the Iowa Northern, \$3,516.53; of the Sioux City & Pacific, \$20,727.91; of the Keokuk & Western, \$322,652.52; of the Mason City & Ft. Dodge, \$52,865.01; of the Burlington & Northwestern, \$7,076.54; of the Burlington & Western, \$1,657.79; of the Des Moines & Kansas City, \$47,850.65.

The earnings of the following roads have decreased: Burlington, Cedar Rapids & Northern, \$156,733.70; of the Chicago, Burlington & Quincy, \$1,720,591.52; of the Kansas City, St. Jo & Council Bluffs, \$431,367.12; of the Chicago, Milwaukee & St. Paul, \$547,257.58; of the Crooked Creek, \$5,598.81; of the Chicago, St. Paul & Kansas City, \$79,350.35; of the Minneapolis & St. Louis, \$138,424.14; of the Ottumwa & Kirksville, \$546.24; of the Prairie du Chien & McGregor, \$1,929.55; of the Wabash Western, \$2,315,956.30; of the Centerville, Moravia & Albia, \$3,964.78; of the Omaha & St. Louis, \$32,152.85; of the Clarinda & St. Louis, \$1,005.08; of the St. Louis, Des Moines & Northern, \$12,910.34; of the Cedar Rapids & Marion, \$1,059.54.

PERCENTAGE OF OPERATING EXPENSES TO EARNINGS.

The roads showing the lowest percentage of operating expenses to earnings are the Chicago & Northwestern, 62.81; the Ottumwa & Kirkville, 64.8; the Chicago, Rock Island & Pacific, 65.61; the Chicago, Milwaukee & St. Paul, 66.63; the Sioux City & Pacific, 66.93; the Crooked Creek, 68; the Kansas City, St. Jo & Council Bluffs, 68.79; the Chicago, Burlington & Quincy, 70.4; the Chicago, St. Paul, Minneapolis & Omaha, 71.34; the St. Louis, Keokuk & Northwestern, 72.7; the Burlington & Western, 73; the Burlington, Cedar Rapids & Northern, 74; the Dubuque & Sioux City, 74.3; the Minneapolis & St. Louis, 73.67.

Seven roads show an excess of operating expenses above earnings: The Cedar Falls & Minnesota reports that it cost 168 per cent of its earnings to operate the road; the Centerville, Moravia & Albia, 146; the Clarinda & St. Louis, 148; the Burlington & Western, 115; the Des Moines & Kansas City, 115; the Des Moines & Northwestern, 108; the St. Louis, Des Moines & Northern, 109.

The highest net earnings to capital stock and debt was the Prairie du Chien & McGregor Bridge Company, 13.6; the Chicago, Burlington & Quincy, 5.98; the Chicago & Northwestern, 5.44; the Chicago, Milwaukee & St. Paul, 4.58; the Kansas City, St. Jo & Council Bluffs, 4.68; the Ottumwa & Kirkville, 3.98; the Chicago, St. Paul, Minneapolis & Omaha, 3.4; the Burlington, Cedar Rapids & Northern, 3.3; the Wabash Western, 3.1; the Minneapolis & St. Louis, 2.25; the Chicago, Rock Island & Pacific, 2.2

EARNINGS COMPARED WITH OPERATING EXPENSES.

Fourteen roads on their entire lines show as applicable to dividends \$12,899,215.80; twenty roads show a deficit of \$1,199,872.97, leaving on the entire lines of these roads an excess of profit of \$11,689,442.83, on a capital of \$437,562,310.09.

Thirteen roads on their lines in Iowa show as applicable to dividends and surplus, after paying operating expenses, interest and rentals, \$3,672,891.30; twenty-one roads show a deficit of \$1,534,750.65; leaving on the entire lines in Iowa \$2,138,140.65, on a capital stock of \$147,854,622.85 or 1.45 per cent.

CONDITION OF ROADS IN IOWA.

The railroads in this State are parts of systems belonging to several States, and are treated by the companies owning them as undivided property. The Commissioners have attempted to separate in table 14 the general items so as to compare the property expenses and earnings of the State, with each other. As above stated the total length of road in the State is 8,846.31 miles. The capital stock representing this mileage is \$147,854,622.85; the indebtedness is \$174,069,775.29; the cost of the property is reported as \$276,736,079.21; the proportion of earnings applicable to this is \$37,295,586.68; the proportion of operating expenses is \$26,297,163.92; the interest paid on roads in Iowa is \$7,294,522.62; the interest accrued but not paid is \$669,361.31 (this includes the Iowa Central and some other roads passing through receiver's hands). The dividends paid are \$4,318,042.46.

The total number of employes in the State is 30,286; the amount paid employes during the year is \$13,619,417.16.

PROPERTY ACCOUNT.

Charges and credits by which the capital and debt have been increased during the year on the entire lines:

CONSTRUCTION.	Amount.
Grading.....	\$ 5,122,235.06
Bridging and masonry.....	2,760,745.83
Superstructure, including rails.....	15,185,224.15
Land, land damages and fences.....	1,462,458.62
Passenger and freight stations, coal sheds and water stations.....	1,598,911.96
Engine houses, car shed and turntables.....	648,292.11
Machines shops, including machinery and tools.....	888,737.73
Engineering—salaries, agencies and construction expenses.....	1,237,316.90
Purchase of other roads.....	57,409,680.97
Total for construction.....	\$ 85,839,716.34
EQUIPMENT.	
Locomotives.....	1,044,655.21
Passenger, express and baggage cars.....	889,249.72
Freight and other cars.....	3,316,571.96
Total for equipment.....	5,458,757.87
Other expenditures charged to property accounts.....	1,242,977.09
Total expenditures charged to property accounts.....	91,560,515.39
Credits to property accounts.....	312,919.92
Net addition to property accounts.....	91,247,595.47

TAXES IN IOWA.

The total amount of taxes paid by the railroads during the year in the State of Iowa was \$1,060,572.53. The taxes paid by the railroads in 1878 were \$594,912.65; in 1879, \$584,179.69; in 1880, \$591,848.08; in 1881, \$628,611.51; in 1882, \$707,660.31; in 1883, \$830,665.67; in 1884, \$881,149.36; in 1885, \$768,274.43; in 1886, \$963,229.04; in 1887, \$1,011,202.86.

The largest amount paid by single corporations was the Chicago, Rock Island & Pacific, \$205,441.60; the Chicago & Northwestern, \$192,170.62; the Chicago, Milwaukee & St. Paul, \$187,275.50; the Chicago, Burlington & Quincy, \$162,154.73; the Burlington, Cedar Rapids & Northern, \$85,588.76; the Central Iowa, \$51,291.92; the Iowa Falls & Sioux City, \$23,441.31; the Dubuque & Sioux City, \$17,680.65; the Cherokee & Dakota, \$15,628.83; the Chicago, St. Paul & Kansas City, \$14,514.38; the Minneapolis & St. Louis, \$19,022.05; the Sioux City & Pacific, 14,811.12; the Chicago, St. Paul, Minneapolis & Omaha, \$12,771.24.

The mileage has increased since the establishment of this Board from 4,157 miles to 8,346 miles, and the revenue to the State from taxation of the roads from \$594,912.65 to \$1,060,572.53.

TOTAL LENGTH OF RAILROADS IN THE STATE.

The total number of miles reported in operation June 30, 1888 (excluding double track, siding, and spur tracks) was 8,346.31 miles.

Poor's Manual for 1888 gives the railway mileage of the United States, December 31, 1887, 149,912.70 miles, an increase for the year of 11,926.51.

The mileage for Illinois is 9,601.48, of Iowa 8,323.57, of Pennsylvania 8,018.82, of Texas 7,889.50, of Kansas 8,115.50, New York 7,503.50, Ohio 7,546.36, Michigan 6,462.27, Indiana 5,833.55, Wisconsin 5,282.95, Missouri 5,462.82, Minnesota 5,065.16, Nebraska 4,892.04, Dakota 4,323.50, Colorado 3,910.87, California 3,726.18.

ROADS LEASED.

The roads leased are so largely owned by the lessees that it would not be out of place to report them as parts of those roads.

The companies report as owned 7,548.84, leased 797.17, of the leased roads the Burlington, Cedar Rapids & Northern reports 477.77, the Chicago, Rock Island & Pacific, 305.9, the Crooked

Creek 13.5. We think these are all proprietary lines with the exception of those leased by the Chicago, Rock Island & Pacific, where the interests are probably not the same.

DOUBLE TRACK.

The number of miles double track reported is 88.9, of this the Chicago, Burlington & Quincy has 80.9, the Chicago, Minneapolis & St. Paul 1.7 miles, the Chicago, Rock Island & Pacific 4 miles, the Union Pacific 2.3 miles.

STEEL AND IRON RAILS IN IOWA.

RAILROADS.	Miles of steel rails.	Miles of iron rails.	Total miles.
Burlington, Cedar Rapids & Northern.....	718.72	142.50	861.22
Burlington & Missouri River.....	3.86		3.86
Central Iowa.....	191.76	235.99	419.12
Chicago, Burlington & Quincy.....	581.96	252.11	834.07
Chicago, Burlington & Kansas City.....	42.75	34.73	77.53
Kansas City, St. Jo & Council Bluffs.....	52.00	6.35	58.35
St. Louis, Keokuk & Northwestern.....	2.99	45.09	51.08
Chicago, Iowa & Dakota.....	26.50		26.50
Chicago, Milwaukee & St. Paul.....	1,097.91	475.29	1,574.91
Chicago & Northwestern.....	1,033.35	130.08	1,163.40
Chicago, Rock Island & Pacific.....	824.80	240.70	1,065.50
Chicago, St. Paul, Minneapolis & Omaha.....	56.16	18.38	74.54
Chicago, Santa Fe & California.....	19.76		19.76
Crooked Creek.....	3.00	20.20	23.20
Humeston & Sheandoah.....	6.79	88.66	95.45
Cherokee & Dakota.....	129.20		129.20
Cedar Falls & Minnesota.....		75.58	75.58
Dubuque & Sioux City.....	136.00	6.89	142.89
Cedar Rapids & Chicago.....	41.85		41.85
Iowa Falls & Sioux City.....	183.69		183.69
Chicago, St. Paul & Kansas City.....	440.93	24.80	465.53
Iowa Northern.....		5.93	5.93
Minneapolis & St. Louis.....	49.10	90.40	139.50
Ottumwa & Kirkville.....	3.10	.23	3.33
Prairie du Chien & McGregor.....	.25		.25
Sioux City & Pacific.....	39.30	41.17	80.47
Union Pacific.....	6.46		6.46
Wabash Western.....	31.27	79.94	110.70
Keokuk & Western.....	27.40	45.70	73.10
Centerville, Moravia & Albia.....		24.00	24.00
Mason City & Fort Dodge.....	68.40	3.60	72.00
Omaha & St. Louis.....	67.00		67.00
Clarinda & St. Louis.....		11.50	11.50
NARROW GAUGE ROADS.			
Burlington & Northwestern.....		38.77	
Burlington & Western.....		70.70	
Des Moines & Kansas City.....			100.00
Ft. Madison & Northwestern.....		45.00	45.00
Des Moines & Northwestern.....	10.33	97.27	106.60
St. Louis, Des Moines & Northern.....	2.00	86.86	88.86
Cedar Rapids & Marion Street Railway.....	6.00	6.00	12.00

ROAD BED AND TRACK.

The total number of track sections reported in Iowa is 1,454; the length is from five to seven miles; on each of these from three to seven men are employed, averaging five.

The number of new ties laid during the year is 1,867,082. Oak ties last in track an average of eight years; cedar from five to six years.

There were 36,553 tons new steel laid in track during the year.

FENCING.

Nine thousand and eighty-eight (9,088) miles of fencing are reported. The number of miles needed to complete the fencing in the State of all the roads is 2,781 miles.

Under the provisions of chapter 30, laws of the Twenty-second General Assembly, all railroads now in operation and all new roads within six months after completed, are required to build and maintain fences and when they re-build are required to make them conform to or be equal in efficiency to a standard prescribed in the law. Exception is made in favor of a third-class railway, which shall not be required to build a fence through the land of any farmer or other person, who by written agreement with said company has waived the fencing through his land.

TELEGRAPH LINES.

Most of the lines in the State are owned by the Western Union Telegraph Company, although many of the railroad companies own or have exclusive rights of certain wires on that system.

TRAIN MILEAGE.

The total number of miles run by passenger trains was	27,649,516
The total number of miles run by freight trains was	49,182,894
The total number of miles run by switching trains was	16,897,272
The total number of miles run by construction and other trains was	4,291,239
Total train mileage	97,986,067
The total number of passengers carried was	29,435,946
The total number of passengers carried one mile was	916,651,047
The total number of tons of freight carried was	39,193,762
The total number of tons of freight carried one mile was	6,744,548,874

The average distance traveled by each passenger was 32 16 miles; the average fare paid was 79.20. The maximum rate is fixed by statute.

COMMUTATION TICKETS.

We are advised that the railway companies are selling two thousand and mile tickets (to all parties that apply for them) at two cents per

mile; also, that they are giving special passenger tickets to conventions, and all free or reduced transportation not prohibited by law.

SPEED OF TRAINS.

Speed of passenger trains varies from twenty to thirty miles per hour; of freight trains from ten to fifteen miles per hour.

FREIGHT CAR MILEAGE.

Number of miles run by loaded freight cars east and south	320,711,506
Number of miles run by loaded freight cars west and north	358,289,924
Number of miles run by empty freight cars east and south	134,091,578
Number of miles run by empty freight cars west and north	104,651,353
Total freight car mileage	917,744,361

The number of empty cars hauled east and south is about 28.60 per cent of all cars hauled east and south. The number of empty cars hauled west and north is 22.61 per cent of all cars hauled west and north. This indicates as well as the figures that the volume of tonnage in either direction does not materially vary.

FREIGHT RATES PER TON PER MILE.

The following table gives the freight charges per ton mile in cents and fractions of a cent for the railroads doing business in Iowa, for the last ten years, as reported to the Board:

RAILROADS.	1868.	1867.	1866.	1864.	1863.	1862.	1861.	1860.	1875.
Burlington, Cedar Rapids & Northern	1.05	1.10	1.18	1.34	1.22	1.31	1.98	2.20	2.34
Central Iowa	0.91	0.99	1.19	1.21	1.38	1.69	2.14	2.15	2.29
Chicago, Burlington & Quincy	1.15	0.89	.....	0.93	1.00	1.06	1.05	0.91	1.24
Chicago, Burlington & Kansas City	0.94	.....	.....	.....	.....	.....	.....	.....	.....
Kansas City, St. Jo & Council Bluffs	1.27	.....	.....	1.53	1.87	1.75	1.79	1.70	2.32
St. Louis, Keokuk & Northwestern	1.45	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota	0.94	1.50	.....	.....	.....	.....	.....	.....	.....
Chicago, Milwaukee & St. Paul	1.31	1.14	1.25	1.36	1.43	1.60	1.77	1.72	1.92
Chicago & Northwestern	1.24	1.10	1.18	1.29	1.42	1.47	1.47	1.45	1.70
Chicago, Rock Island & Pacific	1.21	1.01	1.06	1.10	1.18	1.24	1.22	1.21	1.57
Chicago, St. Paul, Minneapolis & Omaha	1.40	1.18	1.26	1.43	1.28	1.40	1.17	1.72	1.83
Crooked Creek	0.64	.....	8.00	8.80	9.75	9.00	9.00	13.00	8.75
Des Moines & Fort Dodge .....	.....	1.06	1.80	2.31	2.36	3.08	4.36	4.58	4.76
Humeston & Shenandoah	0.91	.....	.....	1.07	1.14	.....	.....	.....	.....
Illinois Central	1.01	1.30	1.52	1.41	1.60	1.68	1.60	1.58	1.99
Cedar Falls & Minnesota	0.53	.....	.....	.....	.....	.....	.....	.....	.....
Dubuque & Sioux City	1.09	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Falls & Sioux City	1.04	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, St. Paul & Kansas City	1.60	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Northern	1.68	6.25	7.80	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis	1.24	1.20	1.10	1.27	1.00	0.71	1.70	1.70	.....
Ottumwa & Kirkville	1.52	0.88	1.59	1.04	2.00	.....	.....	.....	.....
Sioux City & Pacific	2.01	1.67	1.75	2.28	2.28	1.96	2.25	1.83	2.44
Wabash Western	1.25	0.84	0.79	0.95	0.95	0.96	0.89	0.79	1.37
Minnesota & Northwestern .....	.....	0.97	.....	.....	.....	.....	.....	.....	.....
Keokuk & Western	0.93	.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Fort Dodge	0.38	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis	0.73	0.98	0.97	.....	.....	.....	.....	.....	.....
Clarinda & St. Louis	1.18	0.66	0.20	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.									
Burlington & Northwestern	0.26	.....	4.35	4.25	4.64	4.24	4.26	5.05	5.90
Des Moines & Kansas City	0.58	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern	0.92	.....	.....	.....	.....	.....	.....	.....	.....
St. Louis, Des Moines & Northern .....	.....	7.15	.....	.....	.....	.....	.....	.....	.....

The amount that it costs per ton per mile to move freight is not generally returned, the reason given that it is impossible to separate expenses that are common to both freight and passenger traffic.

The Burlington, Cedar Rapids & Northern reports that it costs 0.772; the Central Iowa, 0.743; the Chicago, Iowa & Dakota, 10.40; the Chicago, St. Paul, Minneapolis & Omaha, 0.83; the Iown Northern, 2.33; the Wabash Western, 0.71; the Mason City & Ft. Dodge, 10.5; Omaha & St. Louis, 0.65; the Clarinda & St. Louis, 1.46; the St. Louis, Des Moines & Northern, 2. We do not regard these returns as valuable as it is evident they are not made from the same basis.

The following table was submitted by President Stickney, of the Chicago, St. Paul & Kansas City Railway, at the July meeting of the Interstate Commerce Commission, in relation to the cost of transportation per ton per mile on eastern roads, and amount collected for same:

NAME OF COMPANY.	COST PER TON PER MILE IN MILLS.							COLLECTED PER TON PER MILE IN MILLS.						
	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
Pennsylvania	4.74	4.37	4.73	4.77	4.41	3.91	4.23	8.80	7.99	8.17	8.19	7.40	6.27	6.95
Lake Shore & Mich. Southern ..	4.35	4.14	4.13	4.52	4.26	3.99	4.10	7.50	6.17	6.28	7.28	6.25	5.53	6.39
New York Central & Hudson R.	5.41	5.63	6.01	6.80	6.20	5.40	5.30	8.79	7.83	7.38	9.10	8.30	6.80	7.60
Michigan Central	...	...	...	...	...	...	...	8.42	7.18	7.7	8.3	6.5	5.6	6.86
Pittsburg & Ft. Wayne	5.1	4.3	4.7	5.5	4.9	4.4	4.9	9.1	7.5	7.5	7.9	6.7	5.8	6.9

PERCENTAGE OF PURELY STATE FREIGHT.

By the terms State freight, the Commissioners mean all freight originating in the State and carried to points in the State. The Burlington, Cedar Rapids & Northern reports this as 25.7 per cent of their business in the State; the Central Iowa, 52.2; the Chicago, Burlington & Quincy, 14.7; the Kansas City, St. Jo & Council Bluffs, as 37.01; the Chicago, Iowa & Dakota, 23; the Chicago, Milwaukee & St. Paul, 12.6; the Chicago & Northwestern, 16.7; the Chicago, Rock Island & Pacific, 24.16; the Cedar Falls & Minnesota, 35; the Du-buque & Sioux City, 32; the Iowa Falls & Sioux City, 40; the Chicago, St. Paul & Kansas City, 65; the Wabash Western, 25; the Mason City & Fort Dodge, 55; the Omaha & St. Louis, 10; the Chicago & St. Louis, 5; the St. Louis, Des Moines & Northern, 62, A careful estimate of the tonnage of these lines would reduce this percentage to less than 20 per cent. Four of the roads report more

than fifty per cent; two of these are roads, a large per cent of whose business is hauling coal, one a comparatively new line, and the other purely a local road.

EQUIPMENT FOR IOWA.

The equipment of the roads in Iowa and the proportion of the equipment of the through line properly representing the portion belonging to the roads in Iowa is estimated: Locomotives, 1,324; passenger cars, 656; baggage, mail and express, 281; box freight cars, 20,279; stock cars, 2,399; coal and platform cars, 8,129; other cars, 2,739.

STATIONS.

The total number of stations reported is 3,691; stations in Iowa, 1,457.

EMPLOYES.

The total number of persons reported as regularly employed in operating the roads is 87,586; of the roads in Iowa, 30,794; the amount paid for personal services on the entire lines is \$49,843,052.47; for personal services in Iowa, is \$16,235,346.31, or about forty-three per cent of the entire earnings in the State.

TRUSS BRIDGES.

The total number of wooden truss bridges reported is 251; the length, 41,725 feet; of combination truss bridges, 109, the length, 19,375; of iron truss bridges, 149; length, 3,140.

WOODEN TRETTLE AND PILE BRIDGES.

The total number of wooden trestle and pile bridges is 12,869; the length, 1,081,879 feet, or about 205 miles.

IRON TRETTLES.

The number of iron trestles is 53; the length, 4,353.

ARCH CULVERTS.

The total number of arch culverts with twenty feet opening or more is 32, with less than twenty feet, is 366.

BOX CULVERTS.

The total number of stone box culverts is 1,712, of timber, 7,130.

BRIDGES BUILT WITHIN THE YEAR.

There were built or rebuilt within the year 25,968 lineal feet of bridges.

CATTLE GUARDS.

The number of cattle guards reported is 14,092.

RAILROAD CROSSINGS.

The number of railroad crossings at grade is 346, over or under 59, both roads report the crossings so that the number is in excess. Eighty-five per cent of these are at grade.

The attention of the Commissioners are called to the subject of railway crossings by a complaint from the Chicago, Rock Island & Pacific against the Davenport, Iowa & Dakota Railroad Company, which sought to cross the former road at grade at Fulton Station, Muscatine county. In this case the Commissioners held that a grade crossing would be a burden upon the complaining road that it should not be compelled to bear, but required it to contribute to the extra cost of an overhead crossing. There is in every grade crossing *per se* an element of danger. In Massachusetts, and we believe other New England States, grade crossings are prohibited except where they are deemed necessary and approved by the Railroad Commissioners. The Atchison extension from Kansas City to Chicago we learn crosses no railroad at grade for the entire distance of 458 miles. Whenever they can be avoided with reasonable increased outlay, we are inclined to the opinion that it should be done.

HIGHWAY CROSSINGS.

The number of highway crossings reported at grade is 8,215; over track, 122; under track, 215; bridges twenty feet above rail, 102; less than twenty feet, 25. Highway crossings at which there are flagmen, 90.

IOWA TONNAGE CLASSIFIED.

ARTICLES CARRIED.	TONS.	Per cent.
Grain	3,038,792	23.4
Flour	324,400	2.4
Provisions	269,514	2.1
Animals	1,135,835	8.0
Other agricultural products	515,494	4.5
Lumber and forest products	1,496,640	12.2
Coal	3,495,889	28.1
Lime, cement, etc.	141,214	1.1
Salt	83,914	.8
Petroleum and oil	87,568	.5
Iron, steel and castings	306,650	2.3
Stone and brick	274,105	2.1
Manufactures	434,885	3.3
Merchandise and other articles not enumerated	1,568,192	11.4
Total	13,376,084	100.

ACCIDENTS TO PERSONS.

During the year 180 persons were killed on the railroads in the State. Of these 10 were passengers, 101 employes, and 69 others not connected with the operation of the road. Eight were killed by derailment, 20 by collisions, one caught in frogs, 19 coupling cars, 32 fell from trains, 10 getting on and off trains, 2 at highway crossings, 20 from miscellaneous causes, 3 from overhead obstructions, 9 while stealing rides, 8 while intoxicated, 36 while trespassing on track, and one suicide.

There were 723 persons injured during the year. Of these 77 were passengers, 564 employes, and 86 others, not connected with the operation of the road nor sustaining the relations of passengers; 59 were injured by derailments, 71 by collisions, 7 were caught in frogs, 240 coupling cars, 52 fell from trains, 60 getting on and off trains, 5 at highway crossings, 182 from miscellaneous causes, 13 from overhead obstructions, 11 while stealing rides, 25 trespassing on track, and 1 while intoxicated.

The number killed is 48 more than the previous year, the number injured is 283 more.

There were in the State during the year three or four accidents attended with loss of life and personal injury from causes that may reasonably be expected not to occur again. This will not, however, we think, satisfactorily account for the greatly increased number of killed and injured over the report of the former year. With the increased appliances for safety, we had hoped this year to record a decrease.

There were 8 killed and 59 injured by derailments, there were 20 killed and 71 injured by collisions, there were 1 killed and 7 injured by being caught in frogs. The one killed was on the Chicago, Milwaukee & St. Paul Railway, and five of the injured on the Illinois Central, one on the Chicago & Northwestern, and one on the Sioux City & Pacific. The Commissioners understand that the Chicago & Northwestern is using the Edward's foot guard, but are not aware what safety appliances are used by the other lines reporting accidents from this cause.

COUPLING CARS.

Nineteen persons were killed and 240 injured coupling cars. The Western Car Builder's Association, more than a year ago, agreed upon couplers of the Janney type as in most respects more fully than any other, meeting the conditions required for safety. It is evident that the automatic coupler has not been very generally adopted as 19 persons were killed in 1888, and 9 in 1887, and 240 injured, while in the previous year 134 were injured. But one year since the organization of this Board, has there been as many killed, and the injured exceed any previous number by 58.

In 1878, there were killed, coupling cars.....	17
In 1878, there were injured, coupling cars.....	70
In 1879, there were killed, coupling cars.....	14
In 1879, there were injured, coupling cars.....	55
In 1880, there were killed, coupling cars.....	17
In 1880, there were injured, coupling cars.....	87
In 1881, there were killed, coupling cars.....	20
In 1881, there were injured, coupling cars.....	64
In 1882, there were killed, coupling cars.....	16
In 1882, there were injured, coupling cars.....	182
In 1883, there were killed, coupling cars.....	16
In 1883, there were injured, coupling cars.....	98
In 1884, there were killed, coupling cars.....	8
In 1884, there were injured, coupling cars.....	169
In 1885, there were killed, coupling cars.....	18
In 1885, there were injured, coupling cars.....	174
In 1886, there were killed, coupling cars.....	10
In 1886, there were injured, coupling cars.....	126
In 1887, there were killed, coupling cars.....	9
In 1887, there were injured, coupling cars.....	134
In 1888, there were killed, coupling cars.....	19
In 1888, there were injured, coupling cars.....	240

Since the creation of this Board in 1878, one hundred and fifty-nine persons have been killed and thirteen hundred and thirty-nine injured, coupling cars. We had hoped better results than seem to

have been attained by the limited use of automatic couplers. We have confidence that casualties will be reduced in as great a rate as in the item of caught in frogs, which, in 1884, is reported as killed, eleven, this year but one.

FALLING FROM TRAINS.

Thirty-two persons were killed and fifty-two injured falling from trains. When the air brake is universally applied to freight trains we think that much of the exposure to loss of life and personal injury will be removed. To one who has watched the movement of freight trains carefully, and the wrenching and breakage that seems to belong to the best management of the past, the conviction is unavoidable that economy requires as soon as practicable the application of brakes operated from the engine to all parts of the train at once. The dictates of humanity, as well as the financial interests of the roads, call for as rapid a change in this respect as practicable.

GETTING ON AND OFF TRAINS WHILE IN MOTION.

Ten persons were killed and sixty injured getting on and off trains while in motion. This is made by the Iowa statute a penal offense, and as far as we are able to judge, accidents from this cause are the result of individual recklessness for which we can suggest no remedy.

STEALING RIDES.

Nine persons were killed and eleven injured stealing rides, most of these were on the Chicago & Northwestern, and probably the result of a wreck. It is astonishing the numbers that travel about the country in exposed positions on railway trucks and in freight cars, with apparently no motive but the gratification of a taste for vagrancy.

WALKING ON TRACK.

Thirty-six persons were killed and twenty-five injured while trespassing on track. The reports of this Board, covering a period of eleven years, show that three hundred and thirteen persons have been killed and two hundred and three injured, while walking on the track. Sixty-one per cent of these accidents are fatal. We have reported this condition year after year, and see a gradual yearly increase of death and injury from this unnecessary exposure. We have sug-

gested before that walking on track be made a penal offense, not for the benefit of the railway companies, but for the protection of the public. Something should be done to impress upon the public mind the danger. The convenience and advantage of using the track for a highway can hardly compensate for the death of three hundred people, and the serious injury of two hundred more, an average of sixty a year, that will continue as long as something is not done to check the practice. Familiarity with trains is no protection. In England walking on track is prohibited, and the prohibition enforced as a public regulation.

**TONNAGE CROSSING THE MISSISSIPPI RIVER FOR THE YEAR ENDING
JUNE 30, 1888.**

LOCATION OF BRIDGE.	East bound.	West bound.	Total.
McGregor	300,344	231,077	531,421
Dubuque	425,502	252,862	678,364
Sabula	703,571	773,344	1,476,915
Clinton	1,214,819	730,440	1,945,259
Davenport	1,087,795	1,030,968	2,118,763
Keithsburg	96,955	81,425	178,380
Burlington	924,881	731,014	1,655,895
Keokuk	127,264	75,856	103,120
Total	4,781,131	3,906,986	8,688,117

**TONNAGE CROSSING THE MISSOURI RIVER FOR THE YEAR ENDING
JUNE 30, 1888.**

LOCATION OF BRIDGE.	East bound.	West bound.	Total.
Sioux City	50,817	109,381	160,198
Blair	49,912	166,968	216,878
Council Bluffs	530,704	810,904	1,341,608
Plattsmouth	443,456	641,135	1,084,591
Total	1,074,889	1,728,386	2,803,275

The tonnage going east crossing the Mississippi River is 4,781,131 tons, going west 3,906,986, or a total of 8,688,117; that crossing the Missouri River going east is 1,074,889, going west 1,728,386, or a total of 2,803,275, the difference nearly six millions of tons, is by no means entirely contributed by the State of Iowa. Three railway systems draw business from Minnesota and Dakota, with lines of road that do not reach the Missouri River on the borders of Iowa. Three

other railways have lines that bring through Iowa traffic from Missouri, Kansas and Colorado, that do not reach the Missouri within the borders of Iowa. While we have no means of arriving at a satisfactory result we would think one-half the difference a liberal estimate for the tonnage received and forwarded from the State.

AVERAGE AMOUNT OF TONNAGE THAT CAN BE HAULED BY AN ENGINE OF A GIVEN WEIGHT OVER EACH ROAD IN THE STATE.

RAILROADS.	Weight of engine in tons.		Net freight carried.		Weight of engine in tons.		Net freight carried.	
	summer.		winter.		summer.		winter.	
Burlington, Cedar Rapids & Northern.....					40	300	7.50	
Central Iowa.....					60	250	4.16	
Chicago, Burlington & Quincy—Burlington to Ottumwa.....	81	440	420		81	440	5.43	
Chicago, Burlington & Quincy—Ottumwa to Chariton.....	81	780	700		81	780	9.75	
Chicago, Burlington & Quincy—Chariton to Creston.....		460	380		81	460	5.68	
Chicago, Burlington & Quincy—Creston to Pac. Junc.....		500	460		81	500	6.17	
Chicago, Burlington & Kansas City.....					52	240	4.61	
Kansas City, St. Jo & Council Bluffs.....					47	450	9.58	
St. Louis, Keokuk & Northwestern.....					60	350	5.83	
Chicago, Iowa & Dakota.....					35	400	11.43	
Chicago, Milwaukee & St. Paul.....					32	262	6.31	
Chicago & Northwestern.....					29	214	7.35	
Chicago, Rock Island & Pacific.....					36	240	6.66	
Crooked Creek.....					30	90	3.00	
Humeston & Shenandoah.....					38	240	6.32	
Illinois Central.....					55	199	3.62	
Dubuque & Sioux City.....					55	199	3.62	
Chicago, St. Paul & Kansas City.....					30	300	10.00	
Iowa Northern.....					30	250	8.33	
Minneapolis & St. Louis.....					39	270	6.92	
Sioux City & Pacific.....					32	324	10.00	
Keokuk & Western.....					35	250	7.43	
Mason City & Fort Dodge.....					39	264	6.77	
Omaha & St. Louis.....					86	250	2.91	
Clarinda & St. Louis.....					32	150	4.69	
NARROW GAUGE ROADS.								
Burlington & Northwestern.....					20	160	8.00	
Burlington & Western.....					22	160	7.27	
Des Moines & Kansas City.....					15	81	4.50	
St. Louis, Des Moines & Northern.....					18	112	6.22	

LAND GRANTS.

The Chicago, Burlington & Quincy Railroad Company received from congressional grants 358,424 acres of land; has sold 354,561.23 acres at an average price of \$11.79 per acre. The amount received from sales, principal and interest, is \$3,946,421.85; the amount unpaid on outstanding contracts, is \$247,630.36; the gross amount received from sales, contracts, forfeited contracts and miscellaneous sources up to June 30, 1888, was \$5,829,165.34. The amount expended in the sale and management of the lands was \$693,133.75. The amount of taxes paid upon the lands was \$265,141.47. The amount realized from the sale of lands above the expenses incurred in their management and in taxes is \$4,870,890.12.

The Chicago, Milwaukee & St. Paul Railway Company received from congressional grants 372,397.37 acres of land. They have sold 368,658.82 acres at an average price of \$4.90 per acre and received from sales \$1,795,264.36. The amount unpaid on outstanding contracts, is \$47,245.26; the gross amount received from sales, contracts and forfeited contracts up to June 30, 1888, is \$1,956,601.48. The amount expended in the sale and management of the lands was \$137,509.07. The amount of taxes paid on the lands was \$30,093.92. The amount realized from the sales of lands above the expenses incurred in the management and taxes is \$1,586,549.27.

The Chicago, Rock Island & Pacific Railway Company received from congressional grants 550,193.51 acres of land, has sold 539,291.16 acres at an average price of \$8.75 per acre, has received from sales, contracts and forfeited contracts up to June 30, 1887, \$5,473,139.80, has expended in the sale and management of the lands \$277,481.95, has paid in taxes on the lands \$607,975.31. The amount realized from the sale of lands above the expenses incurred in the management, and taxes, is \$4,587,682.54.

**EARNINGS, TONNAGE AND RATE PER TON PER MILE OF LEADING
ROADS THAT FORM THE IOWA LINES.**

We extend for the year 1888 the tables copied into last year's report, giving the gross earnings from freight, the number of tons of freight moved and the rate per ton per mile of the lines that carry a very large per cent of the tonnage in Iowa. The aggregate earnings of these roads in 1870 were \$25,547,890, in 1888, \$72,913,692. The tons of freight carried in 1870 were 7,279,147, in 1887 were 36,354,932. The tons of freight carried one mile in 1870 were 1,089,678,291, the tons carried one mile in 1887 were 7,223,093,937.

RATE PER TON PER MILE.

The aggregate rate per ton per mile received for freight in 1870 was 2.423 cents, in 1887 it was 1.011.

ELEVENTH ANNUAL REPORT OF THE

GROSS EARNINGS FROM FREIGHT.

YEARS.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & North- western.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.
1870.....	\$ 4,514,829	\$ 5,116,141	\$ 8,187,597	\$ 3,587,002	\$ 5,142,526	\$ 26,547,890
1871.....	4,949,694	4,444,568	7,700,809	4,025,277	6,086,713	27,207,051
1872.....	5,299,874	4,566,991	7,621,275	4,213,372	5,865,614	27,467,126
1873.....	8,035,349	6,421,369	8,614,260	4,697,982	6,063,364	33,732,324
1874.....	8,415,909	5,137,152	10,270,519	5,003,001	7,700,573	36,557,154
1875.....	8,502,617	5,690,568	9,549,430	5,292,412	5,490,995	34,526,022
1876.....	8,821,225	5,384,230	9,832,972	5,121,577	4,748,355	33,898,359
1877.....	9,834,544	5,627,906	9,005,279	4,708,146	4,555,406	33,731,281
1878.....	11,152,179	5,750,497	10,754,168	5,575,733	5,024,070	38,256,617
1879.....	11,650,622	5,850,755	10,637,367	6,929,926	5,099,156	40,167,826
1880.....	16,054,209	8,884,226	12,897,777	8,035,165	5,871,832	51,743,209
1881.....	16,595,819	11,884,796	14,414,151	8,690,480	5,875,649	57,460,895
1882.....	15,711,509	14,002,335	17,525,134	9,687,097	5,918,152	62,844,227
1883.....	19,574,161	16,365,354	16,894,352	7,928,237	8,664,959	69,387,063
1884.....	18,514,432	16,128,964	17,677,866	8,056,316	7,962,043	68,279,621
1885.....	19,565,853	17,101,742	16,917,393	7,713,659	8,145,920	69,444,567
1886.....	19,367,935	17,503,244	17,503,244	8,037,452	8,332,151	70,599,076
1887.....	18,675,655	17,199,718	19,208,436	8,795,020	9,034,863	72,913,692

TONS OF FREIGHT CARRIED.

YEARS.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & North- western.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.
1870.....	1,052,754	1,522,753	2,222,978	856,668	1,623,994	7,279,147
1871.....	1,382,575	1,463,155	2,298,170	914,345	1,831,944	7,890,189
1872.....	1,689,104	1,697,826	2,510,016	1,014,348	2,039,321	8,950,615
1873.....	2,221,744	1,791,664	2,958,390	1,286,966	2,057,360	10,316,024
1874.....	2,420,628	1,735,535	3,591,090	1,399,383	2,069,935	11,216,571
1875.....	2,396,933	1,832,527	3,153,315	1,717,727	2,016,424	11,116,926
1876.....	2,892,614	1,766,801	3,471,927	1,640,000	1,899,627	11,669,969
1877.....	3,249,625	1,687,057	3,413,398	1,651,409	1,803,044	11,804,533
1878.....	3,975,010	1,955,699	3,971,261	1,764,118	2,067,832	13,737,920
1879.....	4,446,353	2,559,734	4,265,937	2,336,270	2,324,485	16,172,779
1880.....	6,639,186	3,260,363	5,574,635	2,966,763	2,702,582	21,143,519
1881.....	7,710,750	4,276,088	6,662,112	3,276,260	2,875,833	24,801,043
1882.....	6,346,259	5,127,767	8,190,893	3,754,531	2,909,578	26,329,028
1883.....	7,615,701	5,661,667	7,874,665	3,454,888	3,538,562	28,175,483
1884.....	7,525,997	6,023,016	8,453,994	3,618,142	3,354,085	28,975,234
1885.....	8,431,808	6,482,869	8,235,127	3,873,605	3,587,270	30,615,679
1886.....	8,534,708	7,085,672	8,494,239	4,180,109	4,051,823	32,345,961
1887.....	9,752,325	7,573,795	9,737,312	4,381,257	4,910,244	36,351,932

NUMBER OF TONS CARRIED ONE MILE.

YEARS.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & North- western.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.	Rate per ton per mile.
1870.....	147,409,207	181,424,573	361,747,240	180,683,871	265,409,400	1,089,678,291	2.423
1871.....	206,949,500	173,676,258	268,417,381	151,884,519	262,150,400	1,063,058,058	2.509
1872.....	240,857,000	187,361,638	287,764,006	168,764,519	272,290,900	1,157,038,063	2.582
1873.....	418,385,184	257,638,532	366,475,480	219,394,094	275,303,400	1,537,196,690	2.188
1874.....	445,686,221	259,158,288	461,412,039	249,523,401	273,559,200	1,689,339,148	2.160
1875.....	430,363,161	272,539,502	454,550,357	287,913,578	284,650,900	1,786,013,498	1.979
1876.....	476,824,988	264,808,027	503,132,389	267,511,380	264,602,300	1,776,877,094	1.877
1877.....	655,636,293	271,598,123	485,357,900	337,135,683	249,315,911	1,999,073,910	1.664
1878.....	952,230,000	321,818,902	623,768,593	370,436,382	306,345,691	2,574,599,568	1.476
1879.....	1,138,783,772	401,595,734	681,878,311	510,859,804	335,470,860	3,068,588,481	1.280
1880.....	1,624,461,763	504,876,154	865,909,542	686,458,954	381,268,482	4,062,994,925	1.266
1881.....	1,211,903,074	697,347,607	980,522,774	712,383,129	386,035,424	3,988,192,008	1.420
1882.....	1,222,808,402	945,250,159	1,192,188,039	788,466,874	417,792,652	4,566,506,126	1.364
1883.....	1,552,141,453	1,176,605,032	1,183,829,358	701,595,385	604,632,667	5,218,803,895	1.308
1884.....	1,427,286,632	1,247,737,233	1,350,173,773	734,601,380	577,542,939	5,337,341,957	1.251
1885.....	1,439,241,456	1,337,721,453	1,416,789,205	719,972,565	623,369,124	5,587,094,503	1.241
1886.....	2,150,746,416	1,486,509,713	1,466,892,717	793,824,454	719,398,008	6,616,901,308	1.047
1887.....	2,077,245,225	1,629,384,501	1,754,598,596	930,895,092	830,970,523	7,223,093,937	1.011

RAILROAD LAW OF 1888.

The General Assembly at its session in 1888, passed an act to regulate railroad corporations and other common carriers, to increase the power and further define the duties of the Railroad Commissioners, and to prevent and punish extortion and unjust discrimination in the rates charged for transportation.

The law defines the term railroad to include all bridges and ferries used in connection with any railroad, also all railroads operated in connection with any railroad, whether under contract, agreement, lease or otherwise. It makes the term transportation to include all instrumentalities of shipment or carriage. It defines railroad corporations to mean all corporations, companies or individuals owning or operating railroads in the State. It further applied the provisions of the law to all persons, firms, companies or associations, whether incorporated or not, that may do business as common carriers upon the railways of the State. This last clause is supposed to include express companies, freight lines and sleeping car companies.

The law requires first that all charges for services rendered shall be reasonable and just, and prohibits unjust and unreasonable charges. It prohibits special rates, rebates and drawbacks, but recognizes the classification of goods and also a lower rate per hundred pounds in car load than less than car load lots. It makes it unlawful

to give preference to persons, firms, corporations, localities, or any description of traffic, except as to time of shipment of live stock, or perishable property. It requires equal facilities for the interchange of traffic between the respective lines, and for the receiving, forwarding and switching cars. Any common carrier may be required to switch and transfer cars for another for the purpose of being loaded or unloaded upon terms prescribed by the Railroad Commissioners.

The car load by the law is made the unit in large shipments, and the hundred pounds in less than car lots, the rate on one car must be as low as on any number of cars and on one hundred pounds as low as any number, until the carload is reached.

No railroad company shall charge a greater compensation for transportation for a shorter than a longer distance over its railroad (which includes any branch that it may operate) any part of the shorter haul being included within the longer. No carrier shall charge for transporting freight from any point more than a fair and just rate as compared with the price it charges from any other point. Pooling, whether of rates or carriage is prohibited. Schedules of rates are to be printed and posted. The carriage of freight is required to be continuous from place of shipment to destination and any combination that shall produce interference is unlawful. Any person injured by a violation of the law may make complaint to the Commissioners or may bring suit in the courts of the State. The Railroad Commissioners are empowered to inquire into the management of the business of the carrier and all contracts, agreements or documents of any kind must be produced when called for. Any person, firm or corporation may make complaint to the Railroad Commissioners of any act or failure to perform any duty which shall be investigated and the provision of the inter State commerce law is adopted "that no complaint shall at any time be dismissed because of the absence of direct damage to the complainant."

The Board of Railroad Commissioners are required to make a classification and schedule of reasonable maximum rates, which shall be taken in the courts of the State as *prima facie* evidence of reasonable and just rates. Any person, firm, corporation or association may make complaint before the Board as to rates or discriminations, and it shall be the duty of the Board to fix time and place for hearing, upon the hearing the Commissioners shall receive evidence, statements or arguments offered by either party, but the burden of proof shall not be held to be on the part of the complainant. The

lowest rates charged by any railroad company in this or any other State or by any other railroad with which the railroad company complained of, has traffic arrangements, shall be accepted by the Commissioners as *prima facie* evidence of reasonable rates. After hearing and investigation the Commissioners shall fix and determine a maximum rate on all matters specified in the complaint and the classifications and schedules shall be accepted as *prima facie* evidence of reasonable rates in all the courts of the State. The rate per hundred shall be the same for like classes of freight, for like distance, to all persons shipping in quantities less than carload lots, and rate per hundred for all persons shipping in car load lots shall be the same for the same distances for the same class of freight. Penalties from five hundred to ten thousand dollars are imposed for violation of the law. It is made the duty of the Railroad Commissioners to prosecute suits for the collection of penalties and no suit begun by the Commissioners shall be dismissed without the consent of the Commissioners and Attorney-General. The exceptions to the rule laid down in the law of absolute equality in person and locality are, the United States, the State and municipal corporations, the employees and their families of the railroad company, charities, excursion or commutation passenger tickets, preachers, and the exchange of passenger tickets with officers or employees of other roads, also parties in charge of live stock. The Railroad Commissioners and their secretary, with experts whose services they may require, shall in the performance of their duties be transported free. For the development of any new industry special rates may be made for an agreed number of cars, when approved by the Commissioners.

The Railroad Commissioners are made elective. Many of the features of the law are derived from the Inter-State commerce law, but it goes further and reaches absolute equality in the treatment of shippers as nearly as can be done, we think, without the adoption of a pro rata rate. The definition of "railroad," railroad corporations and transportation, coupled with the significant clause "that it shall be unlawful for any common carrier to receive any greater compensation in the aggregate for the transportation of passengers or a like kind of property for a shorter than a longer distance over its 'railroad,' all or any portion of the shorter haul being included within the longer," makes the law more stringent. We have found no railroad legislation anywhere that goes as far as this. The Inter-State

commerce law says that railroads shall not charge more for a shorter than a longer haul, the shorter being included within the longer, the words "any portion" make this law a step in advance. To illustrate, Cedar Rapids is a very considerable jobbing center, and is the headquarters of the Burlington, Cedar Rapids & Northern Railway Company. This road has three lines, one running 118 miles north to Decorah, one northwesterly 151 miles to Albert Lea, and one still further west, terminating at Watertown, Dakota, 400 miles northwest. As we are informed, the line to Decorah has never paid operating expenses, its location is such that it never should have been built, is said to have been the result of speculation purely, and built to sell bonds. This line branches at Linn Junction, four miles from Cedar Rapids, and although but four miles are occupied by the line in common with the main line, and the more valuable line to Dakota, still this four miles of common line under the terms of the law "any portion of the shorter haul being included in the longer" governs the rate of transportation on this poor piece of property, as well as the entire line.

Any rate that could be obtained would not be remunerative, but still might reduce the amount this line draws from the other branches to keep it in operation. Persons living along the line might have to pay more for the services rendered, but this would seem to be the legitimate result of their location. If the road received aid by taxation, the owners of the property, under the decision of our Supreme Court, in the Northwood case, may not abandon it.

Another illustration of the effect of this portion of the law may be found in the situation of the Chicago, Rock Island & Pacific Railway. This road has a line from Des Moines west to Council Bluffs, northwesterly to Ruthven, and by one of its proprietary roads, the Minneapolis & St. Louis, to Minneapolis and St. Paul, on all these lines there is a large market for coal. Southeast of Des Moines, the road by branches, although in a somewhat circuitous route, reaches the most valuable coal deposits of Mahaska and Marion counties. The rate by the circuitous route from these mines must govern all the coal transportation south of Des Moines on this road, and may shut these mines out of the northern and western trade over this road. Colfax and Des Moines can get the full advantage of their location, and, to a great extent, prevent the competition that the railway would wish to give them.

FIXING SCHEDULES.

One of the earliest duties imposed upon the Commissioners by the law of 1888 was that of making classification and a schedule of maximum rates. They brought to the consideration of the subject mainly the rates that the railway companies themselves had charged in the past, some of them had been special, some had been made under the influence of strong competition, others were made by an agreement with all the roads in the State and were supposed to represent all the traffic would bear. The Commissioners' rates were, as they thought, a fair and just average from the comparisons instituted, as the law required, between the rates of this and adjoining States, not always the rates in schedules, but those on which the business had been done. The rates made were intended, as far as practicable, to afford relief to the business interests of the State and at the same time give a reasonable compensation for service rendered. After having agreed upon them, they were submitted to the general freight agents and in compliance with their request, the rate at three hundred miles was changed to conform to the Missouri river rates. The Commissioners then changed their rates from one hundred to three hundred miles, at the latter distance reaching the rates fixed by the railway companies themselves.

When the rates had been adopted, the Commissioners were visited by the presidents and general officers of some of the roads with a request for further modifications. This was declined and the reason therefor given in the following letter which is here inserted to show the temper and feeling of the Commissioners at the time:

IOWA BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, June 28, 1888. }

MARVIN HUGHITT, *President Chicago & Northwestern Railway, Chicago, Ill.:*

DEAR SIR—The Commissioners are of the opinion that the schedule of maximum rates should properly go into effect on July 5th in accordance with the official notice previously given, and that changes and modifications should be taken up item by item on a day fixed for that purpose with the parties interested in attendance. By confining the consideration to a representative from the interest involved, and a representative from the railroad company it is thought that the facts may be more fully brought out, thus making it a purely business transaction.

By order of the Board.

Very respectfully yours,

W. W. AINSWORTH,
Secretary.

On June 28, 1888, Hon. D. J. Brewer, United States Circuit Judge, issued a restraining order which was followed by a temporary injunction, prohibiting the Commissioners from putting their schedule of rates in force. This suit is at the instance of the Chicago & Northwestern Railway Company, and the Chicago, Milwaukee & St. Paul Railway Company and the Chicago, Burlington & Quincy Railroad Company brought similar suits.

The Hon. S. H. Fairall, at suit brought by the Chicago Rock Island & Pacific granted an injunction restraining the Commissioners from putting their tariff into effect, the Burlington, Cedar Rapids & Northern joined in the proceeding.

Judge Brewer, in granting the injunction, holds in reply to the claim that the State alone has the power to fix rates, and that this power cannot be delegated: "First, that courts ought not to declare a statute unconstitutional unless it is clearly so. Second, there is no inherent vice in the delegation of such power, the vital question to shipper and carrier being that the rates should be reasonable. Third, while the power to fix rates is legislative, yet the demarcation between legislative and executive is not always readily discerned; the legislature frequently establishes rules and principles, leaving their execution and details to others. Fourth, in view of constantly changing conditions, justice is more likely to be reached by a body that is constantly in session than one that convenes only at stated periods."

After full examination the judge holds that the legislature can delegate to Commissioners the power to fix rates with, however, the limitation, that it was not intended that the legislature had the power to fix unreasonable rates or to delegate that power; to hold otherwise he would regard as confiscation. He holds "that if the rates give compensation to the owners of the property, however small, that the courts have no power to interfere." From testimony before him "the conclusion reached is that the rates fixed by the Commissioners might not give return on the capital invested."

Judge Fairall, in the case of the Chicago, Rock Island & Pacific Railway, assumes that the court has authority to review the rates fixed by the Commissioners; that the State has the authority to not only fix a schedule of rates but to delegate that power. He holds that to require a common carrier to transport property for less than a just and reasonable charge is to require him to carry without reward, or to take private property for public use without compensation, or by due pro-

cess of law. He supports this position by a quotation from Chief Justice Waite, "from what has been said it is not to be inferred that this power of limitation or regulation is without limitation, or that regulation is without limit. This power to regulate is not a power to destroy and limitation is not equivalent to confiscation. Under pretense of regulating fares and freights, the State cannot require a railroad company to carry without revenue; neither can it do that which in law amounts to taking of private property for public use without just compensation, or without due process of law." Further on in the opinion of Judge Waite, he says: "What would have this effect, we need not now say, because no tariff has yet been fixed by the Commission, and the statute of Mississippi expressly provides that in all trials of cases brought for a violation of any tariff of charges as fixed by the Commission, it may be shown in defense that such tariff so fixed is unjust."

He sums up the case he decides in the following: "The questions involved in this case are purely legal, and the main one is the power of the State to make and enforce rates of transportation to be charges by railroad corporations and other common carriers, when from the pleadings such rates are admitted to be *so low as not to pay fixed charges and operating expenses*. This question, which has never been squarely determined by the Supreme Court, either of this State or the United States, is one which must be met by the courts and passed upon, the same as other questions of controverted rights between the State and the individual."

The question of whether the rates as fixed by the Commissioners were reasonable was not before Judge Brewer and Judge Fairall, except as set out in the bill asking for the writs. The Fairall case was submitted on appeal to the Iowa Supreme Court at the October term, and the Brewer case is pending in the Circuit Court of the United States, on a plea to the jurisdiction.

It would seem from a discussion of the question by Judge Brewer, that he had reached the conclusion that the rates fixed by the Commissioners were not compensatory, and Judge Fairall plainly states that the pleadings admit this. This was not and never has been the intent or purpose of the Commissioners. The rates fixed were certainly higher than the roads had voluntarily for a very considerable period fixed, themselves, for a large portion of their traffic.

The law required, practically, that all localities and all persons

should be treated alike. The railway companies in establishing their tariff of May 10, placed their rates at substantially the highest point that had been charged for a long period. The Commissioners did not select the lowest rate that had been charged, but endeavored to reach an equitable mean that would make, as they judged, a fair remuneration for services rendered, and allow business to be done by the various parties interested in State commerce and manufactories. There is nothing in their action to indicate any other disposition than to allow reasonable compensation for the service. The various industrial interests of the State appeared before the Board, showed the rates that they had been receiving, voluntarily given, and asked the Board to arrange a schedule so that they might be fairly placed in a position to meet on equal terms their competitors outside the State. They asked that in the distribution of commodities their jobbing houses should not be closed and their manufacturing establishments driven out of the markets of the State. The representatives of the railways appeared before the Board and charged all the evils complained of upon the law, which they claimed was harsh, unyielding and entirely unfitted to meet the conditions or wants of the people. They claimed that manufacturing and jobbing interests could only flourish in a State situated as Iowa is, by special rates, but to make all rates as low as their special rates had been made for this purpose, would take away their revenue.

The rates were made in compliance with the law, neither as low as special rates had been given, nor as high as the companies had fixed them in their May 10 tariff, but with the expectation that all parties might do business under them.

The Commissioners had shown, as before stated, a disposition to modify any rate that was demonstrated to them to be too high or too low.

The railway companies saw fit to have these rates judicially reviewed; from the test the Commissioners do not shrink.

While the railway journals and the press, particularly of the eastern States, have seen fit, without examination of the conditions or circumstances surrounding Iowa traffic, or any comparison with their own local rates, to criticise the action of the Commissioners, it is refreshing to get something from the railroad standpoint, that shows a disposition to meet the matters at issue fairly. The railroad is, as much as anything else, Iowa property, the courts having determined

that it is under State control, and the sooner what is equitable and just is determined, the better it will be for all parties.

To call hard names, impute ignorance, prejudice or malice to a commission that can have but one object in view, the general prosperity of the interests of the State, among which the railroad is one of the most important, is not the best method of reaching a right adjustment of difference.

We introduce here the comments of Gen. Dodge, a gentleman who has large railroad interests in Iowa, as well as in other western States, to show that the deliberate judgment of the thinking railroad man sees more to condemn in the competitive action of the roads toward each other than in the action of State authorities. We insert it in full :

THE RAILROAD SITUATION IN THE WEST.

In a recent interview Vice President Sykes of the Northwestern, after a trip of over 3,000 miles over the lines of that system, expressed his views in regard to the railroad situation at the west, in which he made the following statement, viz.:

Our equipment is fully employed, but we are working at low rates, and find it hard work, in common with other roads in the Northwest, to earn as much as last year, although doing a much greater business. This is owing to the concessions in prices for transportation, and more particularly the effect of the operation of the inter-state law, and of the reductions in rates by the local State authorities and powers that claim to regulate the business of the railroads, more especially in Minnesota and Iowa. Railroad men throughout the Northwest and all over the country look with grave concern upon the last named phase, and hope the tide of popular feeling, which at present finds expression in the arbitrary and oppressive, if not actually destructive, course toward the railroads, will abate before the properties are rendered valueless, alike to the public and to the owners of the capital invested.

These statements have attracted the attention, not only of the public, but of a good many railroad men, among whom are Gen. G. M. Dodge of the Denver City & Fort Worth, and the Union Pacific. Referring to Mr. Sykes' statement, Gen. Dodge said :

First: I claim that no reduction has ever been made by legislation that has not been first made by the railroad companies, lasting from

three to nine months. Their example has led the people of the States to believe that, if they can carry freight and passengers at the out rates and special rates that they made in their fights, they could do it under a law, and so far as I know, no answer has ever been made to that. During the session of the legislature of Iowa, when it had in consideration these rates, there were, for six months in Iowa, rates upon everything that were far below the rates made by the Iowa Commission. Of course the rates made by the roads and the rates made by the Commission are ruinous. The whole trouble comes from the disposition of every traffic manager in the country to obtain something that he is not justly entitled to. They have gone on giving privileges to shippers until now the mileage on cars east of the Missouri river is about one-half what it used to be ten years ago, and this all comes from the disposition of every road to allow their cars to be used as warehouses.

In the city of Chicago the jealousies between the roads make it almost impossible for one railroad to deliver its freight to another, or to its customers, without great cost. It is almost impossible to get a car through the city of Chicago under one week; whereas if the whole city was organized and districted for each company to do its proportion of the switching, there is no reason why every car should not be switched, and delivered and returned inside of three days.

I think the whole demoralization in the railroad system comes from the lack of nerve on the part of the managers of the roads, from the fact that they have turned their business entirely over to the traffic managers, and the first duty that they owe to their companies, and to their stockholders, is to divorce their operating and traffic departments; second, to lay down rules which governed us ten years ago, by which no man could hold a car at a station or a terminal over three days without paying for its use; third, to pay attention to their local business. So far as my experience goes, no road west of the lakes gives attention to its local business; its whole effort appears to be to its through business—a non-paying business—while the demands from almost every local point on its entire line for local business, and which, if they would accommodate, would pay one hundred times for their through business.

Mr. Sykes makes a great ado about what the legislators do, and about the harm they have done to the companies, but if he will go back two years and take up the rates that his own road has made in

Illinois and Iowa to meet other rates, and compare them with the lowest rate that has ever been placed upon him by legislation, he will find that the rates of the Railroad Commission have been generous compared to his own. I think the owners of property should understand fully that all these low rates in the West have been made from the example set by the managers of their own roads, and that they should put the fault right where it lays.

I have no sympathy with the rates that have been made in Iowa by the Railroad Commission, but I think that they were made, not only with the view of enforcing them, but with the view of having the comparison made by the owners of the property; and I think that if you compare the rates made by the Commissioners with the rates of the railroads through Iowa upon which they were based, it will be very hard for the railroads to attack the Commission's rates.

I only speak of Iowa by reason of having personal knowledge of it. So far as my knowledge goes, it is the same in Kansas, in Missouri, and in Nebraska.

To my certain knowledge, the Union Pacific Road, of which I am director, is doing a large amount of its business now as competitive business at a loss, and they have not got the nerve to stand up and refuse it because they are fearful that some other road will get it; and I know to day that there is a large demand upon their road for every car they have got, to do a paying business.

In contrast with what Gen. Dodge says, and the manner in which a well balanced, level headed man looks at matters of this kind, we insert a letter from Mr. Purdy, the officer of the C., R. I. & P. Railway, making the reports of that company to the Commission. Section 4 of chapter 77, laws of the Seventeenth General Assembly, requires the Commission to make a report to the Governor on the first of December of each year; such report shall contain as to every railroad corporation doing business in the State, among other things, "*the cost and present cash value* of its road and equipment, including permanent way, buildings and rolling stock; all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business." Section 5 says: "To enable said Commissioners to make such a report, the managing officer of each corporation doing business in the State shall annually make to said Commissioners such returns in the form which they may prescribe, as will afford the information required for said official report."

In reply to a letter from the Commissioners, asking the present cash value of the road, we here insert Mr. Pardy's letter:

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.
OFFICE OF VICE-PRESIDENT, SECRETARY AND TREASURER, }
CHICAGO, October 24, 1888.

W. W. AINSWORTH, ESQ., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—In reply to yours of October 5th, I say, as Mr. E. St. John, the General Manager of this company, said in his letter of the 3d day of December, 1887, in reply to a like inquiry propounded by you for the Board of Railway Commissioners:

“As to present value of the property mentioned. The information called for consists in opinions based upon facts as accessible to your honorable Board as to any officer of this company. These opinions fluctuate constantly because of crop prospects, the financial condition of the country, and the possibility of legislation which may materially affect such value. I am advised that the present cash value of property is measured by the price which it would command if offered at public sale to the highest bidder for cash in hand. What price the railways of this company in Iowa would command at such a sale cannot, in my judgment, be approximately conjectured. If such conjectures were feasible, the communication of them to your honorable Board would not answer your questions.”

That the reasons thus assigned for declining to *guess* at the cash value of this property were duly appreciated by your honorable Board is indicated by your letter to Lusk & Bunn, under date of October 4, 1887. In this you say:

“The Commissioners appreciate the difficulty in answering the questions as to the actual cash value of the property; in fact have never made it one of the questions to be answered, until their attention was called to the requirements of the law by the Governor. They have prepared no formal questions for the purpose of making these returns, *and in fact have no distinct idea of what was contemplated by the legislative mind when the requirement was made.*”

The “difficulties” which you so clearly “appreciated” less than a year ago, have been increased rather than diminished, by causes since developed, prominent among which may be noted the legislation of the last General Assembly of the State of Iowa, and the attempt of your honorable Board to enforce a schedule of maximum rates which it solemnly admits of record “*are unreasonable* and entirely too low to enable the common carriers to which the same is to be applied (including the Chicago, Rock Island & Pacific Railway Company) to transact their business as common carriers, without loss”; that it “*knowingly and willfully*” made the same “*to low,*” and that “*said rates will not enable said common carriers (including the Chicago, Rock Island & Pacific Railway Company), when the effect thereof shall have been applied to the earnings of said carrier to pay its fixed*

charges and operating expenses; and the effect of adopting said rates would be to render unproductive the capital invested (by the Chicago, Rock Island & Pacific Railway Company) in its said railroad property, and to make insolvent many, if not all, of the railroad corporations transacting business in said State of Iowa."

Your honorable Board is now asking the Supreme Court of the State to recognize its *right* to establish such rates and to enforce them, though the effect be to drive the railway corporations of the State into insolvency. The admitted character of this schedule, the determination of your honorable Board to enforce it, with confessed knowledge as to the effect of such enforcement, added to other causes, all of which threaten to convert an already accomplished reduction into a destruction of dividends, has created an impression in the public mind, as you must know, that the "present actual cash values" of railroads in the State of Iowa are lower than they were a few years ago and higher than they will be a few years hence. Any attempt to make a more specific statement would consist in the expression of opinions which would change as the conditions change, and be as indistinct as the "idea" which your honorable Board has conceived "of what was contemplated in the legislative mind."

Respectfully yours,

W. G. PURDY,
Vice-President.

On the 27th day of February, 1888, Mr. Purdy expressed his views of the "present cash value of his road in Iowa" in his report to the Secretary of State, in which, under the head of "Value of property per mile of road in Iowa," he places the value for taxation purposes at \$6,291 per mile, and sustains this estimate with the following affidavit:

STATE OF ILLINOIS, }
COOK COUNTY. } ss.

I, W. G. Purdy, of said county, being duly sworn, depose and say that I am Vice-president of the Chicago, Rock Island & Pacific Railway Company, and have examined the foregoing schedules of property, earnings and expenses of said company, for the year ending January 1, 1888, made in pursuance of the provisions of chapter 5, title 10 of the Code of Iowa, and that the same is true and correct, to the best of my knowledge and belief.

(Signed,)

W. G. PURDY,
Vice-President of the Chicago, Rock Island & Pacific Railway.

Sworn and subscribed to before me, a notary public in and for said county and State, this 27th day of February, A. D. 1888.

BARCLEY W. PERKINS,
Notary Public.

The report of the company filed with this Board fixes the cost of road and equipment in Iowa, per mile, at \$55,343.99.

Comment is unnecessary.

RAILWAY ENGINEERS' STRIKE.

On February 27th the locomotive engineers and firemen on the line of the Chicago, Burlington & Quincy Railroad, in this and adjoining States, quit work in obedience to an arrangement previously made by which, in case certain concessions were not made, the railroad company was to be left without the means to carry on its business. Twice the Commissioners were called upon to investigate matters connected with this strike, and as their attention was specially called to the subject, they do not think it out of place here to express the views they have formed upon the subject, which they believe represents the legal status of the case.

Any body of men may associate themselves together for the purpose of mutual improvement or mutual interest; they may properly say for whom they will work and prescribe the conditions; having done this, their employers may accept or reject their terms; this done, they are each party entirely within the sphere of their just and legitimate action.

If they attempt by intimidation or force to prevent any one else from accepting the employment they refuse, they are trampling upon rights as sacred as their own, they become violators of the law, and it is the duty of government to lend its forces for the protection of those they seek to oppress.

The employer and the employe each have rights.

It is as criminal for the employe to destroy the property or interfere with its use, as it would be for the employer to prevent those who had abandoned his service from earning a livelihood elsewhere.

THE POLITICAL SITUATION.

It is to be regretted that the differences between the railways and the Commissioners should be injected into the politics of the State.

All matters coming before the Commissioners should be treated judicially. No rate should be made that cannot be defended on equitable principles, and no question that comes before the Board should be met by pre-conceived notions, intensified by the position of parties in a political struggle.

The worst feature of the litigation pending is that in the recent election, the rates fixed by the Commissioners were made the claim for support or rejection of candidates. The Commissioners do not regard themselves responsible for this condition.

PETER A. DEY.

SPENCER SMITH.

FRANK T. CAMPBELL.

ATTEST:

W. W. AINSWORTH,
Secretary.

I agree with the foregoing, and would add further, as a complete refutation of Mr. Purdy's charge, that the rates made by the Commissioners "are unreasonable and entirely too low to enable the common carriers, to which the same is applied (including the Chicago, Rock Island & Pacific Railway) to transact their business without loss," "that said rates will not enable said common carriers (including the Chicago, Rock Island Pacific Railway), when the effect thereof shall have been applied to the earnings of said carrier, to pay its fixed charges and operating expenses," the following extract from the statement, made under oath, in the hearing of the Davenport complaints, of Geo. H. Crosby, Freight Auditor of the Chicago, Rock Island & Pacific Railway, who had been engaged for weeks with a large force of clerks in endeavoring to ascertain the effect of the Commissioners' rates on the local business of their road in Iowa. Mr. Crosby said: "On the purely local business of Iowa our earnings for 1887 were \$960,840.97, and if the Commissioners' rate and classification had been applied, we would have received \$752,700.88, 21.66 per cent of reduction. The reduction on Iowa business proper would have been in round numbers, \$208,000. Deducting this amount from the total earnings of the company, and it would still have been able to pay its regular dividends."

F. T. CAMPBELL.

COMPILATION
OF
RAILROAD RETURNS.

TABLE No. I.
CAPITAL STOCK.

RAILROADS.	Miles.	Paid In.	Per mille.	Common.	Preferred.	Amount held in Iowa.	Number of stockholders.	Number of stockholders in Iowa.	Amount of stock rep-resenting road in Iowa.
Burlington, Cedar Rapids & Northern.....	1,027.79	\$ 7,235,000.00	\$ 7.168.63	7,235,000.00	.....	\$ 10,900.00	412	10	6,131,338.63
Central Iowa	498.09	10,043,400.00	20.163.68	8,080,800.00	1,962,600.00	36,900.00	1,018	12	8,172,800.00
Chicago, Burlington & Quincy	4,723.33	76,393,505.00	16.173.64	76,393,505.00	.....	.....	11,688	.....	11,337,132.17
Chicago, Burlington & Kansas City	180.99	8,000,000.00	44.201.33	8,000,000.00	.....	500.00	7	5	3,432,673.28
Kansas City, St. Jo & Council Bluffs	312.19	5,862,573.67	18.790.30	5,862,573.67	.....	68,775.00	17	2	977,681.49
St. Louis, Keokuk & Northwestern.....	176.57	4,730,500.00	26.740.11	4,730,500.00	.....	122,800.00	104	99	813,911.65
Chicago, Iowa & Dakota	28.50	245,200.00	9.253.00	157,400.00	77,800.00	.....	21	.....	245,200.00
Chicago, Milwaukee & St. Paul	5,672.49	61,291,261.00	10.805.00	39,690,361.00	21,610,900.00	500.00	4,182	2	16,388,428.00
Chicago & Northwestern	4,916.75	74,872,320.53	17.175.93	52,546,855.97	22,325,464.56	570,400.00	3,458	28	20,698,374.31
Chicago, Rock Island & Pacific	1,121.00	46,126,000.00	41.173.95	46,126,000.00	.....	291,700.00	3,938	33	31,276,010.60
Chicago, Rock Island & Pacific	1,121.00	4,125,000.00	26.383.00	2,600,400.00	1,524,600.00	5,800.00	328	4	4,125,000.00
Des Moines & Fort Dodge	137.83	5,041,280.00	36.576.07	4,293,400.00	738,280.00	.....	360	.....	5,041,280.00
Chicago, St. Paul, Minneapolis & Omaha	1,315.59	34,050,136.66	26.882.02	21,403,293.55	12,646,835.31	1,000.00	1,231	1	1,323,236.77
Chicago, Santa Fe & California	490.97	15,000,000.00	30.551.77	15,000,000.00	.....	66,400.00	14	1	611,635.40
Crooked Creek	9.70	225,000.00	23.105.88	225,000.00	.....	15,900.00	6	2	225,000.00
Webster City & Southwestern	13.50	54,000.00	4.000.00	54,000.00	.....	2,015,000.00	6	3	54,000.00
Humeston & Shenandoah	96.45	4,026,000.00	42.179.15	4,026,000.00	.....	.....	.....	.....	4,026,000.00
Illinois Central	155.57	.....	.....	.....	.....	.....	.....	.....	.....
Cherokee & Dakota .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Falls & Minnesota	142.89	4,999,600.00	34.980.15	4,999,600.00	.....	.....	37	.....	4,999,600.00
Dubuque & Sioux City	141.85	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Rapids & Chicago	189.69	1,600,000.00	25.000.00	4,600,000.00	.....	.....	29	.....	4,000,000.00
Iowa Falls & Sioux City	81.00	14,892,900.00	19.363.63	14,892,900.00	.....	90,000.00	197	6	8,539,087.95
Chicago, St. Paul & Kansas City	11.93	9,000,000.00	15.000.00	9,000,000.00	.....	15,600.00	6	6	9,000,000.00
Minneapolis & St. Louis	363.33	9,769,700.00	24.783.45	5,769,700.00	4,000,000.00	500.00	449	35	3,682,133.56
Ottumwa & Kirksville	2.00	100,000.00	45.004.50	100,000.00	.....	.....	6	5	100,000.00
Prairie du Chien & McGregor	2.00	100,000.00	50.992.00	100,000.00	.....	.....	.....	.....	12,500.00
Sioux City & Pacific	107.42	2,068,400.00	19.285.26	1,899,400.00	169,000.00	2,000.00	71	6	1,549,470.75
Union Pacific .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash Western	432.10	30,000,000.00	69.444.00	30,000,000.00	.....	.....	.....	.....	.....
Keokuk & Western	142.84	4,000,000.00	28.000.00	4,000,000.00	.....	72,000.00	97	3	2,011,958.00
Centerville, Westarvia & Albia .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Ft. Dodge	91.20	912,000.00	10.000.00	912,000.00	.....	.....	7	.....	912,000.00

Omaha & St. Louis	145.00	4,533,500.00	81,905.51	2,315,000.00	2,320,500.00	.....	323	.....	2,094,780.17
Clarinda & St. Louis	21.50	.....	.....	.....	.....	.....	6	2	.....
Mississippi River Railroad & Toll Bridge Company	.....	1,000,000.00	.....	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Northwestern	38.77	143,191.41	4,047.20	156,900.00	.....	156,900.00	229	229	156,900.00
Des Moines & Western	70.70	856,901.83	12,118.80	856,901.83	.....	856,901.82	6	6	856,901.82
Des Moines & Kansas City .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ft. Madison & Northwestern	45.00	316,100.00	7,000.00	316,100.00	.....	303,500.00	86	86	316,100.00
Des Moines & Northwestern	105.60	1,000,500.00	9,383.53	1,000,500.00	.....	500,400.00	5	4	1,000,500.00
St. Louis, Des Moines & Northern	43.36	722,750.00	17,083.08	387,750.00	336,000.00	193,875.00	7	6	722,750.00
Cedar Rapids & Marion Street Railway	13.00	66,700.00	5,180.77	66,700.00	.....	66,700.00	18	18	66,700.00
Total	22,000.42	437,503,310.00	19,019.37	308,945,000.31	67,630,907.87	5,309,451.62	28,124	589	147,854,822.85

TABLE No. II.

DEBT.

RAILROADS.	Miles.	Funded debt.	Unfunded debt.	Total debt.	Debt per mile.	Debt representing road in Iowa.	Stock and debt.	Stock and debt per mile of road.	Interest paid during year on account of road in Iowa.
Burlington, Cedar Rapids & Northern..	1,027.79	\$ 14,961,000.00	\$ 173,166.97	\$ 15,137,166.97	14,809.43	\$ 12,670,359.51	\$ 22,372,166.97	\$ 21,867.79	\$ 632,606.39
Central Iowa.....	498.69	10,050,369.74	1,149,757.15	11,210,126.89	22,506.05	7,249,130.50	21,263,526.89	42,669.71	844,995.17
Chicago, Burlington & Quincy.....	4,723.33	99,912,988.70	885,000.00	99,912,988.70	21,153.07	16,845,650.00	176,306,493.70	37,396.71	43,980.60
Chicago, Burlington & Kansas City.....	180.99	5,650,016.48	885,000.00	865,000.00	4,779.27	371,158.11	8,865,000.00	36,899.32	71,394.60
Kansas City, St. Jo & Council Bluffs.....	3.219	5,650,016.48	885,000.00	865,000.00	18,119.62	987,002.95	11,512,590.15	45,044.06	18,270.00
St. Louis, Keokuk & Northwestern..	176.57	3,232,930.00	28,141.70	3,232,930.00	18,369.62	935,255.89	7,963,430.00	25,333.76	1,788,365.61
Chicago, Iowa & Dakota.....	26.50	397,000.00	28,141.70	426,141.70	16,080.93	426,141.70	671,344.70	31,782.00	1,425,102.51
Chicago, Milwaukee & St. Paul.....	5,672.49	118,989,000.00	118,989,000.00	118,989,000.00	26,977.00	33,000,233.00	180,280,261.00	43,468.25	1,226,897.01
Chicago & Northwestern.....	4,216.75	103,455,500.00	4,966,930.30	108,422,430.30	25,712.32	29,915,255.82	183,294,750.83	56,785.00	1,788,365.61
Chicago, Rock Island & Pacific.....	1,121.00	42,460,000.00	42,460,000.00	42,460,000.00	15,611.66	11,858,161.17	88,616,000.00	42,306.00	1,788,365.61
Keokuk & Des Moines.....	162.20	2,750,000.00	26,923.00	2,750,000.00	22,701.15	2,750,000.00	6,875,000.00	59,277.93	32,316.35
Des Moines & Fort Dodge.....	137.83	3,128,999.59	3,128,999.59	3,128,999.59	17,560.36	1,308,949.23	57,152,960.84	43,442.38	76,111.68
Chicago, St. Paul, Minneapolis & Omaha	1,315.59	23,102,231.18	23,102,231.18	23,102,231.18	42,795.52	848,639.47	35,966,784.68	73,347.29	2,543.67
Chicago, Santa Fe & California.....	490.97	17,615,080.00	3,371,704.68	20,986,784.68	4,621.89	62,394.59	116,394.59	8,621.89	187,880.00
Crooked Creek.....	9.70	.....	62,394.59	62,394.59	28,119.44	2,684,000.00	6,710,000.00	70,298.59	187,880.00
Humeston City & Southwestern.....	13.50	2,684,000.00	.....	2,684,000.00	19,297.00	2,684,000.00	3,100,000.00	19,927.00	.....
Webster City & Shenandoah.....	95.45	.....	.....	.....	16,848.04	1,550,077.10	6,549,677.10	45,837.19	36,348.96
Illinois Central.....	155.57	3,100,000.00	.....	3,100,000.00	19,297.00	2,684,000.00	3,100,000.00	19,927.00	.....
Cherokee & Dakota.....	142.89	881,000.00	689,077.10	1,550,077.10	16,848.04	1,550,077.10	6,549,677.10	45,837.19	36,348.96
Cedar Falls & Minnesota.....	41.85	830,000.00	.....	830,000.00	19,613.90	830,000.00	830,000.00	19,761.90	98,000.00
Dubuque & Sioux City.....	183.69	2,800,000.00	242,141.62	3,042,141.62	16,561.30	3,042,141.62	7,642,144.62	41,581.30	263,775.90
Iowa Falls & Sioux City.....	811.00	27,389,700.00	.....	27,389,700.00	33,772.75	15,046,773.30	42,282,600.00	52,136.38	3,000.00
Chicago, St. Paul & Kansas City.....	5.93	50,000.00	431,585.48	50,000.00	6,333.33	50,000.00	140,000.00	28,333.33	60,210.44
Iowa Northern.....	368.50	9,318,000.00	9,749,585.48	9,749,585.48	26,457.49	3,685,528.36	19,519,256.48	52,942.43	5,220.00
Minneapolis & Kirkville.....	3.33	97,000.00	.....	97,000.00	28,102.91	97,000.00	247,000.00	74,107.41	.....
Ottumwa & Kirkville.....	2.00	.....	.....	.....	50,041.97	4,026,371.33	100,000.00	59,267.23	75,401.04
Prairie du Chien & McGregor.....	107.42	3,256,320.00	2,119,188.69	5,375,508.69	22,003.00	322,000.00	41,741,000.00	91,417.00	22,540.00
Sioux City & Pacific.....	533.60	11,741,000.00	.....	11,741,000.00	1,621.62	12,720,000.00	4,240,000.00	28,648.65	10,612.36
Union Pacific.....	142.34	240,000.00	.....	240,000.00	1,621.62	12,720,000.00	4,240,000.00	28,648.65	10,612.36
Wabash Western.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Keokuk & Western.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Centerville, Moravia & Albia	91.20	1,368,000.00	.....	1,360,000.00	.....	1,368,000.00	.....	2,280,000.00	.....	26,000.00	.....
Mason City & Fort Dodge	145.00	2,717,000.00	.....	2,717,000.00	.....	1,253,441.81	.....	7,250,500.00	.....	50,003.45	.....
Omaha & St. Louis	21.50	264,000.00	.....	273,492.13	.....	146,286.44	.....	273,492.13	.....	.....	44,338.24
Clarinda & St. Louis .....	.....	650,000.00	.....	650,000.00	.....	.....	.....	.....	.....	.....	.....
Mississippi River R. R. & Toll Bridge Co.	.00	.....	9,492.13	.....	.....	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.											
Furlington & Northwestern	98.77	220,000.00	.....	113,976.17	.....	333,976.17	.....	490,876.17	.....	12,681.24	.....
Burlington & Western	70.70	571,201.21	.....	183,910.64	.....	765,111.85	.....	1,611,913.67	.....	22,800.44	.....
Des Moines & Kansas City .....	.....	.....	135,056.73	.....	135,056.73	.....	.....	135,056.73	.....	1,315.52	.....
Ft. Madison & Northwestern	45.00	150,000.00	.....	78,363.55	.....	228,363.55	.....	543,463.55	.....	11,185.55	.....
Des Moines & Northwestern	106.60	450,000.00	.....	30,801.91	.....	490,801.91	.....	1,481,301.91	.....	13,905.27	.....
St. Louis, Des Moines & Northern	42.36	303,000.00	.....	118,170.00	.....	431,170.00	.....	1,143,290.00	.....	27,004.72	.....
Cedar Rapids & Marion Street Railway.	13.00	50,000.00	.....	14,840.92	.....	64,840.92	.....	131,540.92	.....	10,118.53	.....
Total	31,951.22	514,748,340.30	.....	14,764,705.41	.....	529,513,046.61	.....	965,539,055.29	.....	43,985.66	7,067,202.15

TABLE No. III.

COMPARATIVE TABLE OF CAPITAL STOCK FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1884, 1885, 1886, 1887, 1888.

RAILROADS.	1878.	1880.	1882.	1884.	1885.	1886.	1887.	1888.
Burlington, Cedar Rapids & Northern.....	\$ 5,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	\$ 6,705,000.00	\$ 6,705,000.00	\$ 7,235,000.00	\$ 7,235,000.00	\$ 7,235,000.00
Central Iowa.....	5,071,055.00	150,000.00	5,820,000.00	10,026,400.00	10,026,800.00	10,043,400.00	10,043,400.00	10,043,400.00
Chicago, Burlington & Quincy.....	27,729,916.51	52,203,676.51	63,256,096.51	71,942,246.51	76,452,626.51	76,386,025.00	76,386,025.00	76,386,025.00
Chicago, Burlington & Kansas City.....	1,793,700.00	1,793,700.00	1,793,700.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
Kansas City, St. Jo & Council Bluffs.....	2,769,413.66	2,796,368.71	5,735,656.71	5,766,656.71	5,777,656.71	5,798,656.71	5,819,973.67	5,862,573.67
St. Louis, Keokuk & Northwestern.....	.....	.....	3,420,000.00	3,420,000.00	3,420,000.00	3,420,000.00	3,420,000.00	4,720,500.00
Chicago, Iowa & Dakota.....	.....	.....	35,509,744.00	47,445,344.00	300,000.00	300,000.00	300,000.00	245,200.00
Chicago, Milwaukee & St. Paul.....	38,524,418.50	38,499,934.00	73,312,150.53	76,222,720.53	74,920,320.53	74,930,320.53	74,900,820.53	61,291,261.00
Chicago & Northwestern.....	49,293,010.82	49,465,200.53	41,960,000.00	41,960,000.00	41,960,000.00	41,960,000.00	41,960,000.00	74,872,320.53
Chicago, Rock Island & Pacific.....	29,435,200.00	46,065,000.00	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00	46,156,000.00
Keokuk & Des Moines.....	.....	.....	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00
Des Moines & Ft. Dodge.....	.....	1,843,100.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00
Chicago, St. Paul, Minneapolis & Omaha.....	4,000,000.00	1,843,100.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00	34,050,126.66
Chicago, Santa Fe & California.....	2,800,000.00	9,200,000.00	29,333,166.66	30,593,626.65	34,053,126.66	34,050,126.66	34,050,126.66	34,050,126.66
Crooked Creek.....	.....	.....	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00	15,000,000.00
Webster City & Southwestern.....	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00	225,000.00
Humeston & Shenandoah.....	.....	.....	.....	4,026,000.00	4,026,000.00	4,026,000.00	4,026,000.00	54,000.00
Illinois Central.....	11,211,450.62	11,211,450.62	11,211,450.62	11,211,450.62	11,211,450.62	11,211,450.62	11,211,450.62	4,026,000.00
Cedar Falls & Minnesota.....	.....	.....	.....	.....	.....	.....	.....	.....
Dubuque & Sioux City.....	.....	.....	.....	.....	.....	.....	.....	4,999,500.00
Iowa Falls & Sioux City.....	.....	.....	.....	.....	.....	.....	.....	4,600,000.00
Chicago, St. Paul & Kansas City.....	.....	.....	.....	.....	.....	.....	.....	14,892,300.00
Iowa Northern.....	.....	.....	.....	90,000.00	90,000.00	2,292,000.00	2,300,000.00	80,000.00
Minneapolis & St. Louis.....	.....	2,120,200.00	9,583,700.00	9,454,100.00	9,765,600.00	9,768,500.00	9,769,700.00	9,769,700.00
Ottumwa & Kirville.....	.....	.....	.....	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Prairie du Chien & McGregor.....	.....	.....	.....	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Sioux City & Pacific.....	.....	.....	.....	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	100,000.00
Union Pacific.....	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00
* Wabash Western.....	.....	.....	.....	.....	.....	.....	.....	.....
Keokuk & Western.....	1,460,075.00	42,448,700.00	49,859,700.00	50,406,700.00	52,626,800.00	52,636,800.00	52,626,800.00	30,000,000.00
Centerville, Moravia & Albion.....	.....	.....	.....	.....	.....	2,486,096.00	4,000,000.00	4,000,000.00
Mason City & Ft. Dodge.....	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.....	.....	.....	.....	.....	.....	.....	.....	912,000.00
Clarinda & St. Louis.....	.....	.....	.....	.....	.....	.....	.....	4,533,500.00

NARROW GAUGE RAILROADS.									
Burlington & Northwestern	130,442.48	139,963.46	143,318.41	143,191.41	156,900.00	156,900.00	156,191.41	156,900.00	156,900.00
Burlington & Western .....	.....	.....	.....	.....	856,800.00	856,800.00	856,801.82	856,801.82	856,801.82
Des Moines & Kansas City .....	.....	.....	.....	.....	461,100.00	461,100.00	461,100.00	.....	.....
Ft. Madison & Northwestern .....	.....	.....	.....	.....	.....	315,100.00	315,100.00	315,100.00	315,100.00
Des Moines & Northwestern .....	.....	.....	.....	.....	.....	.....	.....	1,000,500.00	1,000,500.00
St. Louis, Des Moines & Northern .....	.....	.....	.....	.....	722,750.00	722,750.00	722,750.00	722,750.00	722,750.00
Cedar Rapids & Marion Street Railway .....	.....	.....	.....	.....	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Total	133,688,642.54	264,442,854.21	345,402,005.27	390,611,766.44	400,699,755.03	415,010,066.22	422,236,960.71	436,576,018.60	436,576,018.60

* Formerly Wabash, St. Louis & Pacific.

TABLE No. IV.

COMPARATIVE TABLE OF DEBT FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1884, 1886, 1887, 1888.

[illegible]

Omaha & St. Louis.....					2,350,000.00	2,350,000.00	2,717,900.00	4,68
Ciarranda & St. Louis.....					254,000.00	254,000.00	213,482.13	8
NARROW GAUGE ROLDS.								
Burlington & Northwestern.....	60,000.00	230,000.00	228,700.00		220,000.00	385,863.06	319,984.46	6,7
Burlington & Western.....						664,160.83	707,231.24	6,7
Des Moines & Kansas City.....						810,000.00	135,056.73	6,7
Ft. Madison & Northwestern.....						228,363.55	326,363.55	6
Des Moines & Northwestern.....						....	490,801.91	5,6
St. Louis, Des Moines & Northern.....						402,990.00	431,170.00	6
Cedar Rapids & Marion Street Railway.....						148,275.58	55,168.50	6
Total	160,800,750.52	378,551,426.04	365,719,964.46		442,314,133.65	474,736,826.06	525,419,436.83	525,397,945.92

TABLE No. V.

COST.

RAILROADS.	Miles.	Road.	Road per mile.	Equipment.	Equipment per mile.	Total for road and equipment.	Total per mile.	Proportion for Iowa.	Actual pres- ent value of road and equipment.
Burlington, Cedar Rapids & Northern.....	1,027.79	\$ 20,055,612.94	\$ 19,621.39	\$ 3,453,454.84	\$ 3,300.32	\$ 23,509,067.78	\$ 22,921.71	\$ 19,690,966.96	\$ 14,693,300.00
Central Iowa.....	4,723.33	134,198,618.86	28,411.85	22,237,698.74	4,708.05	19,846,081.49	33,119.90	16,080,942.49	28,668,220.68
Chicago, Burlington & Quincy.....	180.99	8,818,131.97	48,721.65	164,177.43	745.92	8,982,309.40	49,628.76	3,854,169.51	3,854,169.51
Chicago, Burlington & Kansas City.....	312.00	11,262,768.91	36,068.61	1,474,969.73	4,727.47	12,737,738.64	40,828.08	2,292,792.95	2,292,792.95
Kansas City, St. Jo & Council Bluffs.....	176.57	.....	.....	.....	.....	8,948,103.83	50,677.08	2,588,585.25	2,588,585.25
St. Louis, Keokuk & Northwestern.....	26.50	.....	.....	.....	.....	642,200.00	24,234.00	642,200.00	642,200.00
Chicago, Iowa & Dakota.....	5,672.49	.....	.....	.....	.....	179,227,016.49	31,598.00	49,706,556.09	49,706,556.09
Chicago, Milwaukee & St. Paul.....	4,216.75	133,240,831.86	31,598.00	26,164,487.32	6,204.59	159,405,339.18	37,802.89	43,982,150.40	6,332,750.00
Chicago & Northwestern.....	1,121.00	54,115,982.06	48,273.74	7,924,630.05	5,186.82	62,040,612.11	55,343.99	42,039,294.80	42,039,294.80
Chicago, Rock Island & Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Keokuk & Des Moines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Ft. Dodge.....	1,315.59	.....	.....	.....	.....	55,916,048.57	42,502.64	3,168,146.79	3,168,146.79
Chicago, St. Paul, Minneapolis & Omaha.....	490.37	33,941,152.72	69,130.79	427,694.44	872.34	34,154,954.94	70,003.13	1,383,050.85	1,383,050.85
Chicago, Santa Fe & California.....	183.69	7,857,695.17	42,932.38	.....	.....	8,466,500.00	8,466.50	82,125.00	95,000.00
Crooked Creek.....	9.70	59,815.00	6,166.50	22,310.00	961.63	118,394.59	8,621.89	118,394.59	75,894.59
Webster City & Southwestern.....	13.50	118,394.59	8,621.89	.....	.....	6,719,311.95	70,396.14	6,719,311.95	6,719,311.95
Humeston & Shenandoah.....	95.45	.....	.....	.....	.....	.....	.....	.....	.....
Illinois Central.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Falls & Minnesota.....	142.89	.....	.....	.....	.....	6,561,234.93	45,918.08	6,561,234.93	6,561,234.93
Dubuque & Sioux City.....	183.69	7,857,695.17	42,932.38	.....	.....	7,857,695.17	42,932.38	7,857,695.17	7,857,695.17
Iowa Falls & Sioux City.....	811.00	39,835,501.81	49,143.65	2,005,976.34	3,030.17	41,861,478.15	51,617.11	23,861,642.55	23,861,642.55
Chicago, St. Paul & Kansas City.....	5.93	.....	.....	.....	.....	190,000.00	25,000.00	190,000.00	11,860.00
Iowa Northern.....	368.50	.....	.....	.....	.....	18,596,447.21	50,438.12	7,278,452.73	25,300.00
Minneapolis & St. Louis.....	3.33	378,949.17	113,795.53	11,353.07	3,406.26	390,302.24	117,394.79	390,302.24	100,000.00
Ottumwa & Kirkville.....	2.00	.....	.....	.....	.....	5,553,695.64	51,700.76	4,160,360.16	523,985.00
Prairie du Chien & McGregor.....	107.42	.....	.....	.....	.....	3,714,128.57	.....	.....	.....
Sioux City & Pacific.....	133.60	.....	.....	.....	.....	.....	.....	.....	.....
Union Pacific.....	142.34	.....	.....	.....	.....	.....	.....	.....	.....
Union Pacific.....	142.34	.....	.....	.....	.....	.....	.....	.....	.....
Waikuk & Western.....	142.34	.....	.....	.....	.....	.....	.....	.....	.....
Keokuk & Western.....	142.34	.....	.....	.....	.....	.....	.....	.....	.....
Centerville, Moravia & Albia.....	91.20	.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	145.00	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.....	21.00	.....	.....	.....	.....	.....	.....	.....	.....
Clarinda & St. Louis.....	21.00	.....	.....	.....	.....	.....	.....	.....	.....
Mississippi River Railroad & Toll Bridge Co.....	.00	574,139.83	.....	.....	.....	.....	.....	.....	Worthless.

NARROW GAUGE ROADS.										
Burlington & Northwestern.....	88.77	824,848.41	8,083.26	63,752.43	1,318.97	398,600.56	10,275.92	398,600.00	.....	.....
Burlington & Western.....	70.70	1,844,575.34	19,019.45	92,571.26	1,309.35	1,437,246.60	20,528.70	1,437,246.60	.....	.....
Des Moines & Kansas City.....	111.11	.....	.....	.....	.....	800,000.00	7,300.07	894,385.11	.....	894,385.11
Ft. Madison & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	1,453,134.00	.....	.....
Des Moines & Northwestern.....	106.60	.....	.....	.....	.....	1,452,134.00	13,692.37	350,000.00	.....	350,000.00
St. Louis, Des Moines & Northern.....	.....	.....	.....	.....	.....	10,576.00	24,915.08	1,028,750.00	.....	263,948.00
Cedar Rapids & Marion Street Railway.....	13.00	106,842.36	8,219.41	30,039.06	2,312.23	186,901.41	10,580.87	136,901.41	.....	93,057.03
Total.....	22,281.81	445,263,950.99	537,142.10	64,073,044.71	37,984.22	918,731,176.06	36,745.37	276,736,079.21	.....	32,042,823.73

TABLE No. VI.

EARNINGS.

RAILROADS.	PASSENGER DEPARTMENT.				FREIGHT DEPART- MENT.				Miscellaneous.	Total earnings.	Proportion for Iowa.	Earnings per mile of road operated.
	Passengers.	Express, etc.	Mail.	Total.	Per train mile, cents.	Freight.		Per train mile, cents.				
Burlington, Cedar Rapids & N	\$ 689,764.88	\$ 56,600.00	\$ 90,355.92	\$ 846,710.80	0.7805	\$ 2,031,262.49	1.227	\$ 35,624.46	\$ 2,917,797.75	\$ 2,687,261.44	\$ 2,783.80	
Central Iowa.....	247,020.01	15,425.80	35,764.81	301,145.61	0.6247	1,661,389.42	1.0476	16,833.21	1,379,368.24	1,167,879.94	2,690.27	
Chicago, Burlington & Quincy	1,529,469.57	133,323.01	267,933.01	1,930,715.58	1.43	3,573,914.02	1.01	89,913.05	5,504,542.60	5,504,542.60	6,190.16	
Chicago, Burlington & Kansas C.....	77,073.12	11,500.00	17,523.67	106,101.79	0.76	256,040.66	1.04	3,049.75	385,192.20	193,734.86	1,614.80	
Kansas City, St. Jo & Council B.....	567,435.53	33,974.18	56,900.90	658,310.61	0.993	876,671.56	1.619	193,698.86	1,728,681.03	202,211.43	5,540.64	
St. Louis, Keokuk & Northwest'n	194,176.40	16,033.60	28,291.29	242,501.29	1.25	373,093.86	1.62	9,555.49	625,151.64	80,563.00	3,386.88	
Chicago, Iowa & Dakota.....	5,723.20	642.90	971.41	7,337.51	0.2250	23,287.12	0.7143	30,624.66	30,624.66	30,624.66	1,155.65	
Chicago, Milwaukee & St. Paul.....	5,973,448.61	514,831.85	787,167.89	7,461,074.72	1.07	17,199,717.90	1.44	332,624.69	24,726,741.62	6,311,757.75	4,453.99	
Chicago & Northwestern	6,305,266.76	396,292.21	562,640.76	7,264,069.73	1.0742	19,208,436.05	1.3142	345,788.98	26,818,314.76	7,435,028.47	6,405.09	
Chicago, Rock Island & Pacific.....	3,391,928.92	225,786.30	219,856.15	3,954,132.27	1.15	8,795,029.10	1.24	849,817.86	13,778,970.23	8,297,382.14	9,018.24	
Keokuk & Des Moines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Des Moines & Ft. Dodge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Chicago, St. Paul, Minneapolis & O	1,757,294.54	91,994.49	125,033.94	2,013,372.74	1.06	4,702,936.95	1.40	24,031.79	6,740,241.48	501,956.07	4,836.01	
Crooked Creek.....	710.90	123.31	407.46	1,241.67	0.09	7,470.54	0.64	14,690.00	23,402.21	23,402.21	577.69	
Webster City & Southwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Humeston & Shenandoah.....	23,583.31	2,712.00	6,241.69	32,537.00	0.46	122,265.51	1.24	7,344.15	162,187.09	162,187.09	1,690.18	
*Hillside Central.....	136,174.34	8,862.11	11,965.18	157,291.63	1.012	264,631.81	1.02	4,415.62	426,339.06	426,339.06	1,090.12	
Cedar Falls & Minnesota	23,943.42	2,963.53	5,721.87	32,703.13	0.4516	37,633.23	0.6152	147.84	70,484.20	70,484.20	933.90	
Dubuque & Sioux City.....	142,894.89	14,092.70	13,112.65	171,997.90	0.97	448,450.82	1.13	2,287.17	622,675.89	622,675.89	4,357.78	
Iowa Falls & Sioux City.....	145,912.60	9,818.22	16,813.74	174,252.19	0.93	446,606.17	1.09	10,112.50	630,977.86	630,977.86	3,434.98	
Chicago, St. Paul & Kansas City.....	281,050.86	24,610.95	23,785.29	331,450.14	1.57	690,077.50	1.583	61,960.84	1,086,518.48	1,086,518.48	3,790.61	
Iowa Northern.....	1,934.86	.....	.....	1,934.86	1.4857	14,857.28	1.4833	16,791.14	16,791.14	16,791.14	2,325.43	
Minneapolis & St. Louis.....	316,177.77	23,880.77	43,014.65	399,542.22	0.8665	947,325.04	1.5817	136,181.04	1,514,020.30	269,632.99	4,108.60	
Omaha & Rockville.....	3,204.28	179.89	.....	3,312.17	.....	24,412.82	1.62	27,724.99	27,724.99	27,724.99	2,369.55	
Prairie du Chien & McGregor.....	.....	.....	22,803.59	275,712.34	1.625	283,116.07	2.621	22,447.15	581,275.55	435,412.60	5,411.24	
Sioux City & Pacific.....	242,610.74	10,298.01	.....	252,908.75	.....	4,122,602.09	1.5225	55,916.42	6,196,956.89	221,041.45	6,185.20	
Union Pacific.....	1,729,080.76	153,051.94	118,335.39	2,010,468.38	0.9234	208,910.89	1.43	341,019.20	640,792.93	180,788.83	2,304.19	
Wabash Western.....	73,281.37	8,623.00	8,765.47	90,669.84	0.62	.....	.....	.....	.....	.....	.....	
Keokuk & Western.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

Centerville, Moravia & Albia.....	4,474.79	900.00	794.94	6,171.66	0.53	4,694.40	0.28	.....	10,855.06	10,855.06	453.17
Mason City & Ft. Dodge.....	16,645.94	839.78	.....	17,584.72	0.39	51,612.61	1.092	.....	78,773.69	78,773.69	801.86
Omaha & St. Louis.....	104,402.53	10,512.00	14,342.40	129,676.73	1.20	297,482.96	1.189	1,544.19	427,139.69	197,387.95	2,944.79
Clairaud & St. Louis.....	2,299.63	277.81	.....	2,580.64	0.0667	4,552.46	0.2673	.....	7,133.30	3,513.49	331.32
NARROW GAUGE ROADS.											
Burlington & Northwestern.....	9,783.65	900.04	3,953.63	13,638.32	.5775	31,998.97	1.62	68.00	51,605.39	51,605.39	994.68
Burlington & Western.....	11,505.59	1,699.97	8,703.67	17,209.17	.2166	32,723.64	.42	77.00	50,011.81	50,011.81	477.30
Des Moines & Kansas City.....	7,182.21	483.26	1,859.65	9,041.12	0.44	20,992.89	0.67	211.89	30,728.90	29,236.40	276.84
Ft. Madison & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	24,108.68	1,553.63	4,365.31	30,053.61	0.5636	113,736.59	1.15	1,538.70	145,923.60	145,923.60	1,284.68
St. Louis, Des Moines & Northern.....	11,953.83	280.11	2,122.32	14,085.36	.....	36,496.85	.....	121.84	50,728.67	50,728.67	1,300.15
Cedar Rapids & Marion Street R'y.	23,640.25	817.16	.....	27,657.41	.....	.....	.....	.....	27,657.41	27,657.41	2,127.49
Total	24,065,294.56	1,769,773.27	2,494,695.97	28,739,305.36	0.7617	66,383,412.35	1.1317	2,561,052.78	98,406,173.26	37,295,556.03	5,110.56

*For July, August and September, 1897, only.

TABLE No. VII.

EXPENSES.

RAILROADS.	Miles operated.	Maintenance of way.	Motive power and cars.	Conducting transportation.	General expenses.	Total.	Per mile of road.	Per train mile.	Proportion for Iowa.	Taxes paid in Iowa.	Rent of track.
Burlington, Cedar Rapids & N.	1,046.40	\$ 683,710.42	\$ 291,600.35	\$ 941,783.09	\$ 267,399.71	\$ 2,161,493.57	\$ 2,068.36	\$ 0.7899	\$ 1,828,856.43	\$ 86,583.76	\$ 18,099.48
Central Iowa	512.72	276,359.51	148,689.20	574,787.72	161,347.55	1,162,283.98	2,268.88	0.7774	943,731.89	51,291.92	12,814.56
Chicago, Burlington & Quincy	753.20	795,894.99	808,750.69	1,999,820.63	605,132.62	4,209,508.93	4,657.68	0.87	4,209,508.93	162,154.73	240,214.95
Chicago, Burlington & K. C.	180.99	101,481.55	22,461.45	116,349.11	40,240.43	280,892.54	1,276.20	.73	214,064.21	6,380.66	12,889.71
Kansas City, St. Jo & C. B.	312.00	233,640.12	124,187.31	645,791.82	185,626.09	1,189,245.34	3,811.68	0.987	117,305.53	3,411.33	36,823.72
St. Louis, Keokuk & N. W'n.	176.57	131,891.26	39,540.45	230,783.63	52,027.05	454,285.39	2,439.25	1.07	27,779.56	1,163.14	.....
Chicago, Iowa & Dakota	26.50	11,461.45	778.71	9,946.23	6,689.17	27,779.56	1,048.29	0.8521	4,304,163.54	187,275.50	.....
Chicago, Milwaukee & St. P.	5,576.64	2,711,306.09	2,579,498.17	8,881,151.07	2,302,821.29	16,474,316.62	2,954.17	.87	4,689,797.71	192,170.62	.....
Chicago & Northwestern	4,187.03	3,458,023.45	2,506,777.17	9,107,510.87	1,771,747.01	16,844,098.50	4,022.91	0.7879	5,394,364.41	205,441.60	636,048.63
Chicago, R. I. & Pacific	1,574.90	1,826,176.36	1,427,681.19	4,541,517.32	1,245,361.05	9,035,335.92	5,913.56	0.8460	370,719.93	12,771.74	82,896.30
Chi., St. P., Minn. & Omaha	1,319.76	1,193,453.95	614,927.35	2,424,862.09	571,430.00	4,801,690.39	3,519.03	1.0000	15,994.16	681.73	7,205.00
Crooked Creek	23.20	3,104.52	1,581.64	6,637.87	4,670.13	15,994.16	689.40	1.8000	135,296.04	8,627.86	8,160.00
Humston & Shenandoah	95.45	47,033.02	14,700.63	53,722.64	19,397.71	339,460.89	893.82	0.8600	118,668.34	6,038.83	.....
* Illinois Central	402.16	149,988.03	32,411.43	134,153.72	42,890.75	118,668.34	1,570.10	0.8915	489,188.97	23,441.31	.....
Cedar Falls & Minnesota	75.58	36,811.52	14,497.60	47,491.59	8,949.03	462,577.74	3,231.87	0.8065	890,004.62	481.19	30,500.00
Dubuque & Sioux City	142.89	69,955.43	84,924.73	233,658.55	84,949.03	462,577.74	3,231.87	0.8065	225,601.21	19,022.05	54,403.77
Iowa Falls & Sioux City	183.69	97,731.24	67,890.94	252,520.96	71,678.83	489,188.97	2,708.34	0.8300	1,868.00	72.60	.....
St. Paul & Kansas City	348.00	68,281.54	73,320.45	623,390.76	124,451.87	890,004.62	2,557.48	1.87	225,601.21	19,022.05	54,403.77
Iowa Northern	6.93	2,135.75	1,253.36	3,987.11	1,862.41	9,222.66	1,557.25	0.9183	291,439.00	14,811.12	.....
Minneapolis & St. Louis	368.50	263,762.84	161,773.39	430,976.60	158,484.80	1,015,050.63	2,849.39	0.9158	1,868.00	72.60	.....
Ottumwa & Kirville	11.70	6,305.26	6,887.54	3,793.93	17,876.08	17,876.08	1,527.86	.....	11,913.93	72.60	.....
Prairie du Chien & McGregor	2.00	10,887.13	.....	20,586.99	16,181.60	47,655.72	23,778.36	.....	291,439.00	14,811.12	.....
Sioux City & Pacific	107.42	.....	.....	.....	.....	389,044.48	3,621.71	1.4016	292,433.75	3,540.74	209,773.83
Union Pacific	1,001.90	1,162,053.11	875,190.56	2,329,800.71	502,238.88	4,869,283.28	4,860.04	1.0100	15,814.54	29.00	800.04
Wabash Western	148.00	92,206.55	82,591.59	109,251.23	45,511.07	280,260.44	1,891.08	.874	67,115.33	5,968.18	.....
Keokuk & Western	24.00	4,564.79	165.55	8,082.70	3,511.50	15,814.54	698.93	.....	157,989.95	4,243.54	.....
Centerville, Moravia & Albion	92.00	18,591.32	4,517.37	29,317.37	14,589.07	67,115.33	729.51	0.674	5,678.02	1,076.04	.....
Mason City & Ft. Dodge	22.00	63,483.96	41,439.27	194,870.74	42,122.59	341,918.56	2,338.65	0.942	.....	.....	.....
Omaha & St. Louis	145.00	63,483.96	41,439.27	194,870.74	42,122.59	341,918.56	2,338.65	0.942	.....	.....	.....
Clarinda & St. Louis	21.50	1,866.29	44.42	8,191.71	513.00	10,615.42	493.74	.3977	.....	.....	.....

NARROW GATON ROADS.										
Burlington & Northwestern...	59 30	15,923.57	4,937.69	19,179.74	5,335.17	37,693.10	730.77	1.61	37,693.10	1,113.92
Burlington & Western	104 87	15,304.29	4,442.53	32,142.43	5,530.45	57,933.61	554.01	.878	57,933.61	1,645.47
Des Moines & Kansas City	111 00	10,338.19	4,738.02	10,378.53	4,990.97	35,299.70	317.38	.6700	35,440.43	.....
Des Moines & Northwestern	113 00	61,778.54	13,398.57	67,478.49	14,714.92	157,778.53	1,333.18	1.01	157,778.53	3,791.20
St. Louis, Des Moines & N.	43 96	14,398.56	3,433.97	27,693.79	13,445.62	55,393.91	1,307.80	.....	55,393.91	2,627.06
Cedar Rap. & Marion St. R'y.	13 00	3,940.14	1,693.14	17,345.47	3,745.39	26,749.14	2,057.63	.....	26,749.14	461.67
Total	19,355.46	13,618,453.86	10,005,513.61	64,127,137.60	8,412,523.34	66,912,407.53	.....	27.1067	26,297,163.92	1,000,572.53
										1,549,333.32

* For July, August and September, 1987, only.

TABLE No. VII.

EXPENSES.

RAILROADS.	Miles operated.	Maintenance of way.	Motive power and cars.	Conducting transpor-	General expenses.	Total.	Per mile of road.	Per train mile.	Proportion for Iowa.	Taxes paid in Iowa.	Rent of track.
Burlington, Cedar Rapids & N.	1,046.40	\$ 663,710.42	\$ 291,600.35	\$ 941,787.09	\$ 267,399.71	\$ 2,164,493.57	\$ 2,068.36	\$ 0.7899	\$ 1,826,850.43	\$ 85,588.76	\$ 18,090.48
Central Iowa	512.72	276,859.51	148,689.20	574,787.72	161,947.55	1,162,283.98	2,268.88	0.7774	943,784.89	51,291.92	12,814.56
Chicago, Burlington & Quincy	763.20	795,894.99	808,750.69	1,999,820.63	605,132.62	4,209,508.93	4,657.68	0.87	4,209,508.93	162,154.73	240,214.95
Chicago, Burlington & K. C.	180.99	101,881.55	22,461.45	116,319.11	40,240.43	280,892.54	1,276.20	0.73	133,287.88	5,512.86	8,845.82
Kansas City, St. Jo & C. B.	312.00	233,640.12	124,187.31	645,791.82	185,626.09	1,189,245.34	3,811.68	0.967	214,064.21	6,980.66	12,889.71
St. Louis, Keokuk & N. W. n.	176.57	131,891.26	39,590.45	230,783.63	52,027.05	454,285.39	2,439.25	1.07	117,305.53	3,411.33	36,833.72
St. Louis, Keokuk & N. W. n.	26.50	11,467.45	778.71	9,946.23	5,689.17	27,779.56	1,048.29	0.8521	27,779.56	1,158.14	.....
Chicago, Iowa & Dakota	5,576.64	2,711,306.09	2,579,498.17	8,881,151.07	2,302,361.29	16,474,316.62	2,954.17	0.87	4,304,163.54	187,275.50	.....
Chicago, Milwaukee & St. P.	4,187.03	3,458,023.45	2,506,777.17	9,107,510.81	1,771,747.01	16,844,038.50	4,022.91	0.7879	4,669,797.71	192,170.50	.....
Chicago & Northwestern	1,577.90	1,820,176.36	1,427,681.19	4,541,517.32	1,245,361.05	9,035,353.92	5,913.56	0.8460	5,394,310.41	205,441.60	636,048.63
Chicago, B. I. & Pacific	1,319.76	1,193,453.95	614,927.35	2,424,862.69	571,439.00	4,801,680.39	3,519.03	1.0000	370,719.93	12,771.74	82,898.30
Chi., St. P., Minn. & Omaha.	23.20	3,104.52	1,581.64	6,637.87	4,670.13	15,994.16	689.40	1.0000	15,994.16	687.73	7,205.00
Crooked Creek	95.45	47,033.02	14,700.63	53,722.64	19,399.75	135,296.04	1,417.75	0.7900	135,296.04	8,627.86	8,160.00
Humston & Shenandoah	402.16	149,988.03	32,411.43	134,123.72	42,380.71	359,460.89	883.82	0.8600	359,460.89	15,628.83	171,333.21
* Illinois Central	75.58	36,811.52	14,497.60	47,491.59	19,867.63	118,668.34	1,570.10	0.8915	118,668.34	6,038.83	.....
Cedar Falls & Minnesota	142.89	69,955.43	84,924.73	223,658.55	84,049.03	462,587.74	3,294.87	0.8065	462,587.74	17,380.65	.....
Dubuque & Sioux City	183.69	97,731.24	67,860.94	262,520.96	71,675.83	489,188.97	2,708.34	0.8300	489,188.97	23,441.31	.....
Iowa Falls & Sioux City	348.00	68,281.54	73,320.45	623,950.76	124,451.87	890,004.62	2,567.34	1.37	890,004.62	14,514.31	30,500.00
Chi., St. Paul & Kansas City	5.93	2,139.75	1,233.36	3,987.11	1,862.41	9,242.66	1,555.25	0.9183	9,242.66	481.19	.....
Iowa Northern	368.50	263,762.84	161,773.39	430,974.60	158,481.80	1,015,010.63	2,849.39	0.9158	225,601.21	19,022.05	54,403.77
Minneapolis & St. Louis	11.70	6,305.26	873.23	6,897.54	3,789.93	17,876.06	1,527.86	.....	17,876.06	1,868.00	6,000.00
Ottumwa & Kirkville	2.00	10,887.13	.....	20,566.99	16,181.60	47,655.72	23,778.36	.....	11,913.93	72.60	.....
Prairie du Chien & McGregor	107.42	.....	.....	.....	.....	359,044.48	3,621.71	1.4016	291,439.00	14,811.12	.....
St. Louis City & Pacific	1,001.90	1,162,053.11	875,190.56	2,329,800.71	502,238.88	4,869,283.28	4,860.04	1.0100	292,433.75	202,773.83	.....
Union Pacific	148.00	92,906.55	82,591.59	109,251.23	45,511.07	280,260.44	1,891.08	0.874	148,336.67	3,540.74	8,215.20
Keokuk & Western	24.00	4,564.79	165.55	8,032.70	3,951.50	15,814.54	658.93	.....	15,814.54	25.00	800.04
Centerville, Moravia & Albion	92.00	18,591.32	4,517.57	29,317.37	14,689.07	67,115.33	729.51	0.674	67,115.33	5,866.18	.....
Mason City & Ft. Dodge	145.00	63,485.96	41,439.27	104,870.74	42,122.59	341,918.56	2,368.65	0.942	157,989.95	4,243.51	.....
Omaha & St. Louis	21.50	1,866.29	44.42	8,191.71	513.00	10,615.42	493.74	0.3977	5,678.02	1,078.04	.....
Clarinda & St. Louis .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

NARROW GAUGE ROADS.											
Burlington & Northwestern.....	53.30	15,323.57	4,307.63	12,173.74	5,335.17	37,693.10	730.77	1.61	37,693.10	1,113.22	4,338.00
Burlington & Western	104.57	15,304.29	4,943.56	33,456.39	5,520.45	57,933.61	554.01	.378	57,933.61	1,645.47	.....
Des Moines & Kansas City	111.00	10,323.19	4,753.02	15,378.53	4,969.57	35,239.70	317.38	.6700	33,440.43	.....	.....
Des Moines & Northwestern	112.60	61,778.54	12,324.86	67,433.49	14,714.92	157,778.83	1,388.16	1.01	157,778.83	3,721.20	.....
St. Louis, Des Moines & N	43.36	14,395.55	3,553.97	24,093.73	13,445.64	55,398.91	1,307.80	.....	55,398.91	2,527.08	.....
Cedar Rap. & Marion St. R'y.	13.00	3,940.14	1,690.14	17,845.47	3,705.39	26,749.14	2,007.62	.....	26,749.14	461.67	33.00
Total	19,355.46	13,618,492.86	10,005,513.61	84,127,137.60	8,412,629.34	68,912,407.86	.....	27.1097	26,297,163.92	1,060,572.53	1,549,333.32

* For July, August and September, 1887, only.

TABLE No. VIII.
SUBDIVISION OF EXPENSES IN OPERATING ROADS.

RAILROADS.	Repairs of road-bed and track.	Renewal of rails.	Renewal of ties.	Repairs of bridges, culverts, etc.	Repairs of fences, etc.	Repairs of buildings.	Repairs of locomotives.	Repairs of passenger cars.	Repairs of freight cars.	Fuel for locomotives.
Burlington, Cedar Rapids & Northern	\$ 378,807.60	\$ 19,033.49	\$ 91,122.17	\$ 109,044.58	\$ 21,685.34	\$ 43,966.64	\$ 188,930.21	\$ 31,634.30	\$ 190,581.41	\$ 198,119.65
Central Iowa	153,995.67	9,239.57	45,298.12	41,871.23	7,393.09	19,183.83	84,576.12	17,235.26	44,210.45	96,753.50
Chicago, Burlington & Quincy	369,967.16	81,197.26	130,668.11	144,910.54	19,432.17	49,631.75	350,192.12	158,553.57	300,000.00	560,683.81
Kansas City, St. Jo & Council Bluffs	61,332.53	10,345.49	13,742.81	24,699.73	684.52	1,086.47	14,868.57	1,412.12	6,240.76	25,383.44
Kansas City, St. Jo & Council Bluffs	73,221.56	45,665.14	31,510.42	51,752.41	6,756.13	24,754.46	47,062.55	27,967.29	32,178.09	111,318.57
St. Louis, Keokuk & Northwestern	74,072.38	7,286.08	18,290.22	26,079.57	993.03	5,173.00	12,198.04	9,461.25	17,921.16	31,188.60
Chicago, Iowa & Dakota	4,547.88				316.07	6,601.80	553.28	133.09	86.34	2,815.98
Chicago, Milwaukee & St. Paul	1,236,815.82	243,046.81	508,508.54	458,229.34	86,560.75	178,144.83	1,059,386.69	526,678.08	896,776.18	2,344,886.56
Chicago & Northwestern	1,850,916.74	316,219.18	362,582.14	330,685.09	159,618.19	387,972.11	1,030,551.80	428,300.46	1,047,924.91	1,962,826.13
Chicago, Rock Island & Pacific	901,363.09	44,805.61	293,721.41	272,786.25	79,889.18	227,530.82	448,823.02	226,569.46	752,288.71	847,375.69
Keokuk & Des Moines										
Des Moines & Ft. Dodge										
Chicago, St. Paul, Minne. & Omaha	629,819.99	160,764.56	143,518.47	122,775.64	32,347.44	104,227.85	296,729.90	82,184.97	236,012.48	734,428.69
Grooked Creek	2,415.53		291.15	254.30		143.54	1,423.38		158.28	1,891.93
Webster City & Southwestern										
Humeston & Shenandoah	31,246.42	484.62	6,720.85	3,511.37	2,044.89	3,024.87	7,998.86	1,407.44	5,291.33	12,367.71
Illinois Central	30,791.44	37,408.32	32,603.85	18,905.87	1,982.67	28,940.38	12,792.83	5,704.28	13,308.47	33,615.23
Cedar Falls & Minnesota	24,559.65			6,924.59	282.95	1,064.32	9,131.25	3,047.22	1,934.26	11,147.14
Dubuque & Sioux City	37,881.18	11,806.38	4,543.05	6,943.75	1,821.63	6,829.41	30,130.46	15,572.47	87,054.61	67,841.79
Iowa Falls & Sioux City	28,527.16	40,658.88	8,431.71	11,637.66	1,233.58	7,241.95	31,764.12	9,805.29	24,671.21	79,810.72
Chicago, St. Paul & Kansas City	56,951.39	656.29	1,460.66	3,885.85	1,264.51	4,072.84	27,394.85	19,199.83	26,725.77	119,810.72
Iowa Northern	1,461.43	453.94	924.38				1,233.36			1,407.35
Minneapolis & St. Louis	150,252.92	17,589.10	32,093.55	30,368.13	9,051.51	24,407.60	64,090.18	22,566.31	75,116.80	83,441.70
Ottumwa & Kirville	10,887.13	4,523.63	231.79	10,887.13	190.00	505.72	282.51			1,384.00
Prairie du Chien & McGregor	1,359.94			10,887.13		8,125.20	29,409.34	1,298.30	11,194.58	36,174.27
St. Louis City & Pacific	46,348.49	72,408.72	6,384.54	4,433.99						
Union Pacific										
Wabash Western	458,086.11	139,447.22	131,669.41	137,255.67	40,970.09	254,774.61	273,552.80	163,276.98	325,100.70	402,709.76
Keokuk & Western	35,790.12	25,933.80	15,180.67	6,427.00	5,314.58	4,276.82	14,477.84	1,871.22	13,588.10	15,951.31
Centerville, Moravia & Albia	4,122.37		422.35	20.07			161.06	1.87		8,702.82
Mason City & Fort Dodge	16,901.54			978.23	143.56	567.99	1,843.02	1,057.97	1,616.58	7,113.40

Omaha & St. Louis.....	33,463.45	.....	19,343.55	6,597.09	1,750.36	2,293.69	22,477.46	1,094.11	15,664.90	67,183.90
Clarinda & St. Louis.....	1,244.68	.....	160.10	436.33	19.76	16.69	543.00	.....	36.99	2,176.93
YARROW GAVIN ROADS.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Northwestern.....	12,669.47	.....	.....	953.42	238.88	1,353.90	2,198.11	.....	2,759.51	1,174.99
Burlington & Western.....	12,730.26	.....	.....	992.12	91.44	1,560.47	2,443.16	.....	2,209.42	6,937.64
Des Moines & Kansas City.....	.....	.....	.....	639.35	257.06	543.22	3,125.15	700.96	691.00	3,119.92
Des Moines & Northwestern.....	8,731.06	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	.....	.....	.....	6,506.46	267.22	1,196.82	7,947.71	1,010.11	4,267.81	15,407.35
St. Louis, Des Moines & Northern.....	21,900.66	.....	7,724.91	1,387.38	391.09	3,632.26	2,381.84	300.55	901.06	8,131.89
Cedar Rapids & Marion Street Ry.....	8,431.81	.....	333.06	.....	.....	67.15	1,699.14	.....	.....	1,538.36
.....	3,861.99	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	6,795,855.21	1,913,847.25	1,905,019.06	1,566,967.15	482,919.26	1,402,914.40	4,031,697.80	1,766,719.66	4,068,719.51	7,704,573.04

TABLE NO. VIII—CONTINUED.

RAILROADS.	Water supply.	Oil and waste.	Locomotive ser-vice.	Passenger train service.	Passenger train supplies.	Mileage of passen-ger cars—debit balance.	Freight train ser-vice.	Freight train sup-plies.	Mileage of freight balance—debit	Telegraph ex-penses.	Loss and damage to freight and baggage.
Burlington, Cedar Rapids & N. Central Iowa.....	\$ 21,781.41	\$ 21,684.44	\$ 223,370.80	\$ 42,440.30	\$ 18,314.01	\$ 11,925.23	\$ 127,026.98	\$ 12,721.89	\$ 14,642.92	\$ 59,410.44	\$ 6,528.94
Central Iowa.....	6,355.65	13,280.03	114,337.44	14,816.37	4,448.05	4,958.12	62,702.52	2,609.93	14,642.92	27,249.27	2,888.19
Chicago, Burlington & Quincy.....	60,762.86	19,857.75	394,857.22	94,852.68	10,478.65	4,605.43	250,000.00	40,000.00	10,000.00	98,982.94	10,705.21
Chicago, Burlington & K. C.....	3,432.32	8,548.66	25,821.14	4,002.38	.....	.....	118,329.72	.....	6,227.78	8,675.12	320.32
K. C., St. Jo & Council Bluffs.....	15,588.61	8,548.66	107,912.07	.....	.....	.....	20,000.00	.....	.....	25,326.25	.....
St. L., Keokuk & Northwestern.....	4,855.84	.....	86,173.36	13,715.05	.....	.....	.....	.....	381.68	10,597.29	580.81
Chicago, Iowa & Dakota.....	77.71	337.54	2,341.21	1,268.16	20.00	.....	.....	.....	.....	3.88	62.00
Chicago, Milwaukee & St. Paul.....	156,953.54	156,953.54	1,745,453.71	507,467.45	116,715.69	.....	861,065.20	42,442.08	138,423.03	385,961.05	26,691.16
Chicago & Northwestern.....	105,420.49	223,173.63	1,973,758.48	373,410.12	95,314.97	15,692.17	1,019,573.84	26,689.32	102,534.21	145,057.47	53,453.12
Chicago, Rock Island & Pacific.....	123,694.20	57,284.62	865,016.57	179,840.38	125,685.86	40,568.68	417,631.66	34,684.06	390,373.14	.....	23,810.53
Keokuk & Des Moines.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Ft. Dodge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chl., St. P., Minn. & Omaha.....	31,922.45	49,009.37	481,899.08	105,232.73	23,990.46	47,045.17	219,227.47	7,058.34	.....	110,325.53	10,033.86
Crooked Creek.....	359.00	297.42	2,047.25	.....	.....	.....	1,077.05	77.12	.....	.....	.....
Webster City & Southwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois Central.....	940.50	679.43	13,000.09	4,801.51	345.82	.....	7,534.70	555.26	.....	6,553.74	1,653
Huntsville & Minnesot.....	2,481.52	3,063.03	28,418.06	7,738.67	1,480.57	.....	16,934.41	2,163.40	3,406.58	.....	543.47
Cedar Falls & Minnesot.....	515.47	863.11	8,374.67	3,293.25	331.27	729.00	4,280.57	419.95	1,209.74	4,130.05	183.94
Dubuque & Sioux City.....	2,215.17	5,286.92	38,460.86	6,761.80	1,360.60	1,874.51	24,455.72	2,904.65	3,379.58	9,383.12	2,854.01
Iowa Falls & Sioux City.....	2,987.15	5,108.74	48,246.30	7,391.93	1,544.41	1,597.36	27,235.58	3,036.19	7,851.47	11,616.79	289.45
Chl. St. Paul & Kansas City.....	6,981.59	6,524.20	79,041.00	62,743.12	11,139.95	18,735.31	82,448.91	21,370.48	26,960.57	33,647.93	5,034.05
Iowa Northern.....	141.44	.....	1,740.00	.....	.....	.....	420.00	.....	.....	20.90	.....
Minneapolis & St. Louis.....	8,560.54	8,015.29	106,091.75	22,360.41	4,369.49	9,618.54	51,809.88	2,405.87	.....	25,008.67	1,966.03
Ottumwa & Kirkville.....	.....	.....	2,500.00	2,500.00	.....	.....	.....	.....	.....	.....	.....
Prairie du Chien & McGregor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sioux City & Pacific.....	709.66	367.29	22,331.47	7,666.16	1,506.13	3,633.68	8,951.44	210.16	13,920.56	5,621.61	688.37
Union Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash Western.....	30,814.05	14,518.30	453,081.57	64,935.63	14,470.01	31,371.01	202,893.91	3,012.79	13,921.30	86,973.39	41,787.94
Keokuk & Western.....	3,506.67	1,043.90	26,245.30	19,985.78	272.50	1,466.00	5,445.45	.....	1,357.40	7,466.32	8.88
Centerville, Moravia & Albion.....	242.65	702.82	3,000.00	200.00	200.00	.....	1,911.96	.....	66.98	.....	.....
Mason City & Ft. Dodge.....	1,161.68	847.48	8,715.66	4,062.82	399.96	.....	.....	.....	.....	100.26	.....
Omaha & St. Louis.....	6,165.57	3,073.01	33,730.41	4,662.48	604.24	3,517.79	23,739.21	1,552.91	.....	6,786.39	1,466.33
Clarinda & St. Louis.....	116.51	112.89	2,217.62	.....	.....	.....	1,595.97	26.07	.....	.....	.....

NARROW GAUGE ROADS.									
	1900	1901	1902	1903	1904	1905	1906	1907	1908
Burlington & Northwestern	61.80	244.92	2,515.86	.....	.....	.....	3,013.81	329.86	44.37
Burlington & Western	829.38	601.56	7,514.90	.....	.....	.....	5,962.70	.....	5.15
Des Moines & Kansas City	861.01	312.42	3,043.33	.....	.....	.....	1,433.65	25.57	39.71
Ft. Madison & Northwestern .....	.....	.....	.....	1,185.23	.....	.....	.....	.....	.....
Des Moines & Northwestern	1,561.09	688.78	12,236.04	1,493.16	1,712.83	.....	6,738.26	.....	295.15
St. L., Des Moines & Northern	689.33	301.63	38.83	2,102.64	31.84	.....	4,771.19	63.70	125.56
Cedar Rapids & Marion St. R'y	231.02	371.29	9,305.44	5,912.66	.....	.....	.....	.....	553.54
Total	445,962.90	603,119.70	6,394,005.49	1,506,542.92	439,781.46	196,788.88	2,599,233.29	304,339.63	1,069,430.78

TABLE No. VIII—CONTINUED.

RAILROADS.	Damages to prop-erty and cattle.	Personal injuries.	Agents and sta-tion service.	Station supplies.	General superin-tendence.	Legal expenses.	Insurance.	Stationery and printing.	Sundries and ad-vertising.	Miscellaneous contingencies.	Total taxes paid.
Burlington, Cedar Rapids & N.	\$11,445.84	\$755.83	\$150,672.18	\$25,005.33	\$77,597.41	\$7,765.62	\$10,774.38	\$59,547.63	\$12,660.82	\$20,127.83	\$1,185.79
Central Iowa.	9,355.74	6,893.78	75,076.10	3,573.80	46,674.60	5,461.06	3,388.27	25,963.99	114,264.30	12,402.50	68,647.13
Chicago, Burlington & Quincy	7,241.77	91,530.54	222,384.35	64,156.15	223,321.25	29,367.20	20,442.42	107,369.85	175,242.28	45,987.17	162,154.73
Chicago, Burlington & K. C.	36,398.66	15,383.05	200,708.04	1,267.04	10,228.49	7,023.54	1,072.89	1,789.10	22,534.75	...	14,094.41
Kansas City, St. Jo & C. B.	8,946.28	2,525.99	49,018.72	...	88,416.60	13,943.27	4,349.62	12,564.82	8,877.54	...	45,826.91
St. Louis, Keokuk & Northw'n.	146.20	...	2,708.30	173.57	3,109.79	3,840.71	1,557.58	304.57	...	1,000.67	19,516.30
Chicago, Iowa & Dakota.	69,111.72	141,308.94	2,577,583.23	159,157.76	516,804.50	118,497.73	46,890.31	456,017.11	...	355,839.02	1,108.14
Chicago, Milwaukee & St. Paul.	38,394.42	168,494.20	2,473,508.41	86,271.81	205,060.57	77,882.04	1,422.46	500,382.46	...	227,990.08	808,312.62
Chicago & Northwestern.	68,573.78	84,436.06	1,026,583.19	110,911.83	251,055.11	41,064.53	...	101,747.64	387,635.87	77,229.99	708,979.40
Keokuk & Des Moines.	25,623.28	53,745.59	491,837.83	26,140.43	194,873.68	22,825.86	5,459.41	112,120.35	28,494.03	5,527.73	387,237.91
Chicago, St. Paul, Minneapolis & O.	45.00	...	730.36	112.75	3,417.40	500.00	...	65.00	...	...	280,629.97
Crooked Creek.	...	...	...	...	...	...	...	...	...	...	687.73
Webster City & Southwestern.	873.53	780.16	10,684.47	1,157.86	7,655.10	2,100.98	866.00	222.76	...	367.05	8,627.86
Humeston & Shenandoah.	1,508.15	527.24	24,305.53	1,614.10	11,112.59	3,854.42	2,243.72	4,940.06	...	5,128.09	15,628.83
Illinois Central.	841.50	314.45	6,492.65	2,278.32	5,062.90	3,030.34	1,414.49	4,301.07	2,233.22	...	6,088.83
Cedar Falls & Minnesota.	3,065.33	1,209.12	41,117.83	8,953.27	15,914.86	30,219.59	2,511.55	17,722.28	7,534.24	...	17,690.65
Dubuque & Sioux City.	4,528.60	2,226.95	36,967.85	8,416.35	13,130.00	3,126.35	2,680.70	17,687.47	3,645.58	...	23,441.31
Iowa Falls & Sioux City.	1,208.80	5,891.89	81,614.24	7,537.35	30,485.38	2,014.54	5,672.35	61,492.50	53,240.40	10,172.72	28,768.49
Chicago, St. Paul & Kansas City.	...	19.00	...	...	1,350.00	...	1.25	...	238.67	...	481.19
Iowa Northern.	5,352.80	12,373.48	97,377.57	4,863.97	47,907.74	16,206.28	4,276.51	34,034.35	...	3,789.68	52,268.24
Minneapolis & St. Louis.	613.54	...	...	...	1,905.13	26.80	...	...	20,586.89	...	1,808.00
Ottumwa & Kirkville.	...	...	...	...	15,000.00	...	...	...	7,890.67	5,372.95	1,181.60
Prairie du Chien & McGregor.	1,722.81	12,500.77	30,944.96	3,992.26	17,786.24	3,632.58	...	5,810.30	...	...	18,436.98
Sioux City & Pacific	...	...	...	...	...	...	...	...	...	...	...
Union Pacific.	26,168.86	17,297.81	645,496.63	20,868.91	74,234.23	3,926.49	15,910.49	171,066.07	260,708.75	108,531.32	128,570.28
Wabash Western.	2,773.81	626.22	19,547.85	342.84	11,613.95	3,584.22	1,012.34	2,434.08	20,103.33	3,312.41	3,540.74
Keokuk & Western.	305.00	...	1,603.29	...	2,137.07	3.04	1.25	20.10	65.00	800.04	25.00
Centerville, Moravia & Albia.	1,325.33	87.00	5,089.60	884.18	7,709.80	45.15	...	1,347.94	...	...	5,586.18
Mason City & Fort Dodge.	1,923.00	447.05	36,233.36	3,411.53	18,804.77	5,332.84	625.28	1,903.05	11,404.43	3,984.43	11,572.22
Omaha & St. Louis.	70.00	...	1,829.36	44.36	408.00	...	...	49.50	...	43.50	12.00
Clarinda & St. Louis.	...	...	...	...	...	...	...	...	...	...	...

NARROW GAUGE ROADS.											
Burlington & Northwestern.....	136.15	.....	4,245.92	596.97	8,700.36	.....	247.32	193.43	.....	20.73	1,112.22
Burlington & Western.....	1,573.07	1,322.32	6,082.76	508.53	3,355.03	.....	244.27	253.10	.....	21.63	1,042.47
Des Moines & Kansas City.....	513.54	22.00	4,150.83	207.13	2,556.22	355.09	.....	1,307.14	316.95	250.86	.....
Ft. Madison & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	1,721.52	2,677.57	13,710.53	574.73	6,319.56	42.72	745.31	3,466.73	14.55	618.94	3,721.22
St. Louis, Des Moines & Northern.....	392.50	103.03	16,710.29	263.63	4,114.44	123.09	1,273.22	1,093.65	670.80	4,373.99	2,527.03
Cedar Rapids & Marion Street Ry.....	.....	.....	.....	.....	2,162.96	.....	400.59	51.09	490.09	92.15	461.67
Total.....	355,365.44	624,012.26	8,428,427.93	540,692.13	1,993,290.06	411,780.18	145,585.14	1,716,983.10	1,133,155.85	892,985.59	2,951,596.05

TABLE No. IX.

COMPARATIVE TABLE OF EARNINGS FOR THE YEARS ENDING JUNE 30, 1884, 1886 AND 1888.

RAILROADS.	1884.				1886.				1888.			
	Miles.	Total earnings.	Per mille of road.	Per train mille.	Miles.	Total earnings.	Per mille of road.	Per train mille.	Miles.	Total earnings.	Per mille of road.	Per train mille.
Burlington, Cedar Rapids & Northern.....	713.87	\$ 2,882,283.26	\$ 3,978.95	1.21	990.66	\$ 3,001,116.43	\$ 3,029.41	1.1186	1,046.40	\$ 2,917,796.76	\$ 2,783.80	1.05
Central Iowa.....	506.98	1,478,455.13	2,850.52	1.18	503.98	1,338,913.97	2,618.40	1.028	512.72	1,379,388.24	2,690.27	.9113
Chicago, Burlington & Quincy.....	818.47	7,014,270.11	8,445.76	1.51	903.49	7,203,663.64	7,871.52	1.081	763.20	4,915,606.05	6,190.16	1.15
Chicago, Burlington & Kansas City.....	191.30	251,972.84	1,289.65	0.88	220.10	309,948.63	1,406.52	0.885	180.89	365,192.20	1,914.80	.94
Kansas City, St. Jo & Council Bluffs.....	320.00	2,149,698.58	6,446.92	1.78	320.00	1,964,332.59	5,795.41	1.61	312.00	1,728,681.03	5,546.64	1.274
St. Louis, Keokuk & Northwestern.....	184.87	551,358.96	2,937.52	1.20	184.87	563,665.07	3,011.57	1.246	176.67	635,151.64	3,584.88	1.45
Chicago, Iowa & Dakota.....	4,668.00	23,338,074.71	4,941.45	1.57	26.50	26,332.75	975.29	1.31	26.50	30,624.66	1,155.65	0.3894
Chicago, Milwaukee & St. Paul.....	3,734.05	24,803,877.02	6,557.90	1.52	4,920.68	24,553,729.57	4,966.63	1.51	5,576.64	24,726,741.62	4,433.99	1.31
Chicago & Northwestern.....	1,384.10	12,637,754.79	8,578.30	1.50	3,899.24	24,400,368.46	6,186.13	1.40	4,187.03	26,818,314.76	6,405.09	1.2382
Chicago, Rock Island & Pacific.....	142.90	351,158.77	2,523.97	1.26	142.90	366,375.06	2,538.68	1.19	1,527.90	13,778,970.23	9,015.24	1.21
Des Moines & Ft. Dodge.....	1,247.88	5,856,444.12	4,692.74	1.19	1,329.89	6,898,762.04	4,507.21	1.11	1,319.76	6,740,241.48	4,836.01	1.40
Chicago, St. Paul, Minneapolis & Omaha.....	8.50	9,452.29	1,112.03	0.01	8.50	10,896.74	1,268.44	0.14	23.02	23,402.21	5,577.09	0.64
Crooked Creek.....	112.52	314,592.89	2,795.09	0.95	112.52	176,052.27	1,537.57	1.20	95.45	162,187.09	1,690.18	.91
Humeston & Shenandoah.....	402.16	1,895,572.95	4,665.09	1.45	402.16	1,701,794.49	4,185.20	1.22	*402.16	426,339.06	1,060.12	1.01
Illinois Central.....	.....	.....	.....	.....	.....	.....	.....	.....	75.58	70,484.20	933.90	.53
Cedar Falls & Minnesota.....	.....	.....	.....	.....	.....	.....	.....	.....	142.89	622,675.89	4,357.73	1.068
Dubuque & Sioux City.....	.....	.....	.....	.....	.....	.....	.....	.....	183.69	630,977.86	3,434.98	1.04
Iowa Falls & Sioux City.....	.....	.....	.....	.....	134.80	253,422.09	2,150.14	1.048	594.00	1,066,518.48	3,790.61	1.60
Chicago, St. Paul & Kansas City.....	.....	.....	.....	.....	5.93	13,913.08	2,346.22	0.818	5.93	16,794.14	2,825.43	1.6765
Iowa Northern.....	5.93	23,749.56	4,000.49	2.81	358.70	1,644,343.53	4,352.91	1.322	368.50	1,514,020.30	4,105.60	1.2482
Minneapolis & St. Louis.....	420.05	1,686,280.73	4,039.00	1.36	3,383	50,350.02	15,105.00	1.48	11.70	27,724.99	2,389.65	1.62
Ottumwa & Kirksville.....	3.33	21,463.31	6,445.44	.....	2.90	65,987.65	32,543.82	.....	2.00	61,321.00	30,660.50	.....
Prairie du Chien & McGregor.....	2.00	59,600.23	29,800.11	.....	107.42	568,050.78	4,586.98	2.4753	107.42	581,275.56	5,411.24	2.0133
Sioux City & Pacific.....	418.54	1,369,022.63	3,186.67	2.14	.....	.....	.....	.....	.....	.....	.....	.....
Union Pacific.....	.....	.....	.....	.....	2,353.40	12,945,285.19	5,416.73	1.22	1,001.90	6,186,956.89	6,185.20	1.25
Wabash Western.....	3,485.20	17,367,564.71	4,868.47	1.18	131.00	289,889.90	1,881.79	1.12	148.00	640,732.93	2,904.19	0.83
Keokuk & Western.....	.....	.....	.....	.....	.....	.....	.....	.....	24.00	10,856.05	453.17	0.38
Centerville, Moravia & Albion.....	.....	.....	.....	.....	.....	.....	.....	.....	92.00	78,773.52	801.86	0.73
Mason City & Ft. Dodge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Omaha & St. Louis	145.00	129,394.79	943.4311.254	145.00	437,339.69	2,945.79	1.177
Omaha & St. Louis	21.00	1,942.57	92.001.363	21.00	17,138.50	351.25	.2675
KANSAS GULF R.OADS.							
Burlington & Northwestern	52.30	36,553.26	645.21	52.30	51,602.29	986.68	
Burlington & Western	104.50	38,900.00	371.84	104.57	50,011.81	477.30	
Des Moines & Kansas City				111.11	30,728.90	276.34	.5300
Ft. Madison & Northwestern				45.00			
Des Moines & Northwestern					113.60	1,284.58	.92
St. Louis, Des Moines & Northern	43.35	57,355.90	1,251.82	43.35	42,836	1,200.15	
Oedar Rapids & Marion Street Railway	9.00	28,955.66	2,661.85	12.00	27,857.41	2,127.49	
Total	19,043.03	104,357.917	5,490.92	19,501.46	97,737,335.70	5,110.66	52.5762

*For July, August and September of 1897, only.

TABLE No. X.
COMPARATIVE TABLE OF OPERATING EXPENSES FOR THE YEARS ENDING 1884, 1886 AND 1888.

RAILROADS.	1884.				1886.				1888.			
	Miles.	Total operating expenses.	Per mille of road.	Per train mille.	Miles.	Total operating expenses.	Per mille of road.	Per train mille.	Miles.	Total operating expenses.	Per mille of road.	Per train mille.
Burlington, Cedar Rapids & Northern..	713.87	\$ 1,909,290.72	2,674.56	0.8149	990.66	\$ 2,107,181.37	2,026.10	0.7481	1,046.40	\$ 2,164,493.57	2,068.36	0.7869
Central Iowa.....	506.95	11,062,223.73	2,095.33	0.8643	503.98	1,034,854.74	2,053.36	0.8057	512.72	1,162,293.98	2,266.88	0.7774
Chicago, Burlington & Quincy.....	818.47	4,237,039.85	4,776.78	0.92	903.49	4,303,992.32	4,763.72	0.91	753.20	4,269,508.93	4,657.68	0.87
Chicago, Burlington & Kansas City..	191.30	250,397.71	1,310.17	0.893	220.10	273,265.03	1,241.55	0.781	180.99	280,892.54	1,276.20	0.73
Kansas City, St. Jo & Council B....	320.00	1,331,741.32	4,161.71	1.15	320.00	1,245,353.03	3,891.73	1.09	312.00	1,189,245.34	3,811.68	0.987
St. Louis, Keokuk & Northwestern..	184.87	480,126.30	2,640.38	1.078	184.87	461,544.22	2,496.58	1.033	176.57	454,285.39	2,439.25	1.07
Chicago, Iowa & Dakota.....	4,668.00	13,566,605.09	2,906.34	0.92	26.50	21,698.24	781.42	1.0496	26.50	27,779.56	1,043.20	0.85
Chicago, Milwaukee & St. Paul.....	3,734.05	14,933,334.72	3,960.23	0.9235	4,920.68	14,943,391.32	3,037.87	0.94	5,576.64	16,474,316.02	2,954.17	0.87
Chicago & Northwestern.....	1,384.10	7,458,207.28	5,388.49	0.94	3,890.24	13,898,275.73	3,654.35	0.8088	4,187.03	16,844,658.50	4,022.91	0.78
Chicago, Rock Island & Pacific.....	1,247.98	237,906.44	1,636.57	0.83	1,383.40	7,124,789.69	5,150.20	0.89	1,527.90	9,035,335.92	5,913.56	0.846
Des Moines & Fort Dodge.....	1,247.98	3,885,213.86	3,183.20	0.9878	1,329.89	265,813.42	1,860.13	0.87	1,319.76	4,804,680.39	3,519.03	1.00
Chicago, St. Paul, Minneapolis & Omaha	8,50	9,340.96	1,088.93	0.998	8,50	12,842.30	1,510.86	1.37	95.45	135,296.04	1,417.75	0.79
Crooked Creek.....	112.52	291,705.32	2,591.43	0.88	112.53	130,392.28	1,158.76	0.90	402.16	359,460.89	883.82	0.86
Humeston & Shenandoah.....	402.16	1,062,032.24	2,640.82	0.82	402.16	1,153,254.13	2,867.05	0.84	75.58	118,668.34	1,570.10	0.8915
Illinois Central.....	5.83	12,609.56	2,126.40	1.492	5.83	7,934.56	1,338.04	0.46	142.89	462,587.74	3,234.87	0.8065
Cedar Falls & Minnesota.....	420.00	1,246,951.91	2,988.92	0.998	114.60	191,063.36	1,620.10	0.868	183.69	489,188.97	2,708.34	0.8300
Dubuque & Sioux City.....	420.00	7,780.94	2,419.74	0.87	358.70	1,060,748.58	2,967.20	0.8981	5.93	9,222.62	1,555.25	0.9183
Iowa, Northern.....	420.00	1,246,951.91	2,988.92	0.998	114.60	191,063.36	1,620.10	0.868	5.93	9,222.62	1,555.25	0.9183
Chicago, St. Paul & Kansas City.....	420.00	7,780.94	2,419.74	0.87	358.70	1,060,748.58	2,967.20	0.8981	5.93	9,222.62	1,555.25	0.9183
Minneapolis & St. Louis.....	420.00	7,780.94	2,419.74	0.87	358.70	1,060,748.58	2,967.20	0.8981	5.93	9,222.62	1,555.25	0.9183
Ottumwa & Kirville.....	2.00	44,038.33	22,019.17	0.87	2.00	11,837.57	3,565.63	1.16	11.70	17,876.06	2,849.39	0.9158
Prairie du Chien & McGregor.....	418.54	837,083.22	2,000.00	0.87	107.42	232,129.19	2,164.67	1.1682	2.00	47,655.72	23,777.36	1.4016
Sioux City & Pacific.....	418.54	837,083.22	2,000.00	0.87	107.42	232,129.19	2,164.67	1.1682	2.00	47,655.72	23,777.36	1.4016
Union Pacific.....	3,485.20	13,613,205.84	3,906.00	0.9493	2,353.40	10,219,695.26	4,332.52	0.98	1,001.90	359,732.99	3,621.71	1.4016
Wabash Western.....	131.00	298,791.28	2,230.55	1.36	131.00	298,791.28	2,230.55	1.36	1,001.90	359,732.99	3,621.71	1.4016
Keokuk & Western.....	131.00	298,791.28	2,230.55	1.36	131.00	298,791.28	2,230.55	1.36	1,001.90	359,732.99	3,621.71	1.4016
Centerville, Moravia & Albia.....	145.00	96,227.78	663.64	0.9864	145.00	96,227.78	663.64	0.9864	20.10	15,814.54	658.93	0.874
Mason City & Fort Dodge.....	145.00	96,227.78	663.64	0.9864	145.00	96,227.78	663.64	0.9864	20.10	15,814.54	658.93	0.874
Omaha & St. Louis.....	21.00	2,868.60	136.57	0.4731	21.00	2,868.60	136.57	0.4731	92.00	67,115.33	729.51	0.6740
Clarinda & St. Louis.....	21.00	2,868.60	136.57	0.4731	21.00	2,868.60	136.57	0.4731	145.00	341,918.56	2,358.05	0.949
									21.50	10,615.42	493.74	0.3977

NARROW GAUGE ROADS.											
Euclid & Northwestern.....	52.30	24,508.12	659.81	0.2775	52.30	24,515.19	679.03	1.61	52.30	27,698.10	728.77
Euclid & Western.....	104.50	40,108.60	431.57	0.3698	104.57	24,503.62	524.63	0.4598	104.57	57,933.41	554.01
Des Moines & Kansas City.....	.....	.....	.....	.....	111.11	32,474.08	143.11	0.5136	111.00	36,589.70	317.38
Ft. Madison & Northwestern.....	.....	.....	.....	.....	40.00	10,807.51	263.39	.....	.....	.....	.....
Des Moines & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Louis, Des Moines & Northern.....	49.36	55,917.04	1,319.89	1.023	43.96	46,514.05	1,100.43	0.944	43.96	55,598.91	1,368.16
Cedar Rapids & Marion Street Railway.....	9.00	21,076.68	2,341.85	.....	13.19	19,504.88	1,689.57	.....	13.00	26,749.14	2,097.63
Total.....	19,042.03	66,893,728.18	3,563.61	1.9696	19,091.83	63,183,103.55	3,321.61	.9238	19,501.46	66,912,408.08	97,718.43
											25.1113

TABLE No. XI.

OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	OPERATING EXPENSES.			EARNINGS.			DIFFERENCE.		Percentage of net earnings to stock and debt.	Percentage of net earnings to cost of road and equipment.
	Miles.	Total.	Per mile of road.	Per train mile.	Total.	Per mile of road.	Earnings above expenses.	Earnings above expenses.		
Burlington, Cedar Rapids & Northern.....	1,045.40	\$ 2,154,493.57	2,068.36	0.7899	\$ 2,017,098.75	2,783.80	\$ 753,304.18	\$ 753,304.18	7.418	2.286
Central Iowa.....	712.72	1,163,383.98	2,982.88	0.7774	1,379,388.24	2,690.27	217,084.26	217,084.26	.8426	3.127
Chicago, Burlington & Quincy.....	758.20	4,290,608.83	4,857.68	0.57	5,594,452.60	6,190.16	1,385,033.67	1,385,033.67	.765	0.98
Chicago, Burlington & Kansas City.....	180.89	280,505.54	3,276.59	0.73	865,192.20	5,614.80	84,269.66	84,269.66	.769	0.87
Kansas City, St. Jo. & Council Bluffs.....	312.00	1,189,545.54	3,811.95	0.937	1,728,081.03	5,540.64	539,435.69	539,435.69	.6679	4.68
St. Louis, Keokuk & Northwestern.....	18.57	49,283.59	2,438.25	1.97	625,151.64	3,386.88	170,866.25	170,866.25	.727	2.11
Chicago, Iowa & Dakota.....	28.50	27,773.56	2,048.29	.87	80,234.66	1,153.65	2,845.10	2,845.10	.81	.44
Chicago, Milwaukee & St. Paul.....	5,576.64	16,474,316.62	2,854.17	.87	24,726,741.62	4,433.99	8,232,425.00	8,232,425.00	.6663	4.56
Chicago & Northwestern.....	4,187.03	9,036,844.80	4,022.91	0.78	28,618,314.76	6,405.69	9,974,256.26	9,974,256.26	.6281	6.25
Chicago, Rock Island & Pacific.....	1,327.90	9,035,355.82	5,913.86	0.846	13,775,970.23	9,018.24	4,743,634.31	4,743,634.31	.6561	3.2
Chicago, St. Paul, Minneapolis & Omaha.....	1,319.76	4,894,680.39	3,519.03	1.00	6,740,241.98	4,886.01	1,935,561.09	1,935,561.09	.7134	3.4
Crooked Creek.....	23.20	10,594.16	689.40	1.15	123,402.27	5,777.69	7,406.05	7,406.05	.68	.1
Huronston & Shenandoah.....	35.45	135,266.04	1,417.75	.88	162,187.69	1,699.18	26,891.05	26,891.05	.8342	.27
Illinois Central.....	402.16	339,460.89	853.52	0.78	426,339.66	1,060.12	66,878.17	66,878.17	.843	.27
Cedar Falls & Minnesota.....	76.88	118,568.54	1,570.10	0.8915	7,464.20	933.90	48,184.14	48,184.14	1.686	
Dubuque & Sioux City.....	142.89	462,587.74	3,254.87	0.8065	622,678.89	4,377.73	160,088.15	160,088.15	.743	
Iowa Falls & Sioux City.....	183.69	489,188.97	2,708.34	0.83	680,971.86	3,790.61	141,783.89	141,783.89	.798	
Chicago, St. Paul & Kansas City.....	594.00	890,004.62	2,507.48	1.37	1,086,515.48	3,790.61	196,513.86	196,513.86	.82	
Iowa Northern.....	3.83	9,222.66	1,555.25	0.9193	16,794.14	2,853.43	7,571.48	7,571.48	.547	5.048
Minneapolis & St. Louis.....	368.50	1,015,000.63	2,849.39	0.9168	1,514,020.30	4,108.60	499,019.67	499,019.67	.7367	2.25
St. Paul, St. Louis & Northern Pacific.....	11.70	17,876.06	1,527.86	.....	27,724.89	2,893.65	9,848.93	9,848.93	.648	3.98
St. Paul, St. Louis & Northern Pacific.....	2.00	47,655.12	23,777.56	.....	61,321.00	30,660.50	13,665.28	13,665.28	.80	13.6
Union Pacific.....	101.42	389,044.48	3,821.71	1.4016	581,275.56	5,411.24	192,231.08	192,231.08	.6693	2.6
Washington Western.....	1,001.90	4,889,285.26	4,860.04	1.01	763,514.88	6,185.20	383,782.36	383,782.36	.7715	3.1
Keokuk & Western.....	148.00	280,260.44	1,891.08	0.874	640,792.83	2,304.19	60,708.76	60,708.76	.779	
Centerville, Moravia & Albia.....	28.00	15,514.54	638.95	.....	10,598.06	463.17	4,953.48	4,953.48	1.4567	
Mason City & Ft. Dodge.....	92.00	67,115.33	729.51	0.674	73,773.52	801.86	6,638.19	6,638.19	.90	.29
Omaha & St. Louis.....	145.00	341,518.56	2,358.05	0.942	427,138.69	2,945.79	85,221.13	85,221.13	.80	1.17
Clarinda & St. Louis.....	21.50	10,615.42	493.74	.3977	7,138.30	331.32	3,482.12	3,482.12	1.48	

NARROW GAUGE ROADS.													
Burlington & Northwestern.....	89.08	37,686.10	730.77	51,603.29	998.08	.....	12,907.19	.....	.....	.....	.....	.....	.....
Burlington & Western.....	104.57	57,933.61	524.01	50,011.81	477.20	.....	7,921.80	.....	.....	.....	.....	.....	.....
Des Moines & Kansas City.....	111.00	85,329.70	317.88	80,728.90	276.84	0.56	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	118.08	157,778.83	1,388.16	145,928.80	1,284.58	.92	.....	.....	.....	.....	.....	.....	.....
St. Louis, Des Moines & Northern.....	42.86	55,308.91	1,307.80	50,728.67	1,200.15	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Rapids & Marion Street Railway.....	13.00	26,749.14	2,057.63	27,657.41	2,157.49	.....	908.37	.....	.....	.....	.....	.....	.....
Total	19,501.46	49,985,198.38	.....	98,416,173.35	.....	.....	81,577,476.41	79,579.81	.....	.....	.....	.....	66,374,67.627

TABLE No. XII.

OPERATING EXPENSES, INTEREST AND RENTAL, COMPARED WITH EARNINGS.

RAILROADS.	Miles.	Total earnings.	Total operating ex- penses.	INTEREST AND RENTAL.		Total operating ex- penses, interest and rental.	Excess of earnings over operating expenses, interest and rental.	Excess of operating ex- penses, interest and rental over earnings.	FOR IOWA.	
				Paid.	Unpaid.				Excess of earn- ings over operating ex- penses, inter- est and rental.	Excess of opera- ting expenses, interest and rental over earnings.
Burlington, Cedar Rapids & North'n	1,046.40	\$ 2,917,797.75	\$ 2,164,493.57	\$ 787,804.48	\$	\$ 2,992,298.03	\$	\$ 35,863.78	\$ 207,696.14	\$
Central Iowa	519.72	1,379,368.24	1,162,283.98	1,162,283.98	..	1,175,098.24	204,269.70	..	211,330.40	..
Chicago, Burlington & Quincy	753.20	25,084,447.21	17,642,762.31	5,138,993.64	..	22,781,753.96	2,262,683.26	..	1,335,033.67	..
Chicago, Burlington & Kansas City	180.99	385,192.20	280,392.54	8,112.04	44,950.67	342,901.17	122,301.03	..	33,933.59	..
Kansas City, St. Jo & Council Bluffs	312.60	1,798,681.03	1,184,245.34	396,970.00	..	1,699,105.05	129,575.98	..	..	..
St. Louis, Keokuk & Northwestern	176.57	625,151.64	454,285.39	36,823.72	193,975.80	685,084.91	..	59,933.27	11,852.78	..
Chicago, Iowa & Dakota	96.50	30,624.66	27,779.56	..	28,820.00	51,699.56	..	20,974.90	36,742.53	..
Chicago, Milwaukee & St. Paul	5,576.64	24,726,741.62	16,474,316.62	6,448,313.03	125,285.57	23,047,915.22	1,678,936.40	..	364,194.56	..
Chicago & Northwestern	4,187.63	28,818,314.76	16,844,083.59	5,165,025.91	..	21,009,084.41	5,809,230.26	..	639,536.43	..
Chicago, Rock Island & Pacific	1,627.30	13,778,970.23	9,063,336.92	2,132,694.45	..	11,804,089.00	1,974,881.23	..	1,226,711.92	..
Keokuk & Des Moines	..	..	..	..	..	..	..	..	..	..
Des Moines & Ft. Dodge	..	..	..	..	..	..	..	..	..	..
Chicago, St. Paul, Minneapolis & O..	1,319.76	6,740,241.48	4,304,890.39	82,836.80	..	6,232,240.44	508,001.04	..	55,124.46	..
Crooked Creek & Southwestern	23.20	23,462.21	135,394.16	7,265.00	..	23,139.16	203.00	..	203.00	..
Webster City & Southwestern	..	..	..	..	..	..	..	..	..	..
Hannston & Shenandoah	95.45	162,187.09	138,293.04	187,880.00	..	331,233.04	..	169,148.95	169,148.95	..
Illinois Central	462.46	426,339.09	359,460.89	171,333.21	..	530,793.01	..	194,485.04	194,485.04	..
Cedar Falls & Minnesota	143.88	626,484.20	119,669.34	93,342.50	..	577,018.34	..	76,526.64	76,526.64	..
Dubuque & Sioux City	142.89	622,675.89	462,587.71	93,013.90	..	555,600.94	67,074.95	..	67,074.95	..
Iowa Falls & Sioux City	183.69	630,972.88	489,183.97	108,898.51	..	588,085.48	32,867.38	..	32,867.38	..
Chicago, St. Paul & Kansas City	594.00	1,066,518.48	890,622.62	496,550.00	..	1,386,048.82	294,036.14	..	..	..
Iowa Northern	6.33	16,974.14	2,622.66	3,000.00	..	12,222.66	4,641.48	..	4,641.48	..
Minneapolis & St. Louis	368.50	1,514,020.30	1,015,000.63	671,070.98	..	1,886,071.61	172,051.31	..	172,051.31	..
Quinn's & Kirksville	11.70	27,724.99	1,876.66	21,907.81	..	29,688.67	1,908.88	..	1,908.88	..
Prarie du Chen & McGregor	2.00	61,321.00	47,633.72	..	..	47,633.72	13,687.28	..	13,687.28	..
Sioux City & Pacific	107.52	581,276.56	389,044.98	199,348.71	..	588,393.19	7,117.63	..	68,969.50	..
Union Pacific	..	..	..	..	..	..	..	..	..	..
Wabash Western	1,001.99	6,196,366.89	4,869,233.26	1,067,713.83	..	5,926,997.19	109,939.70	..	93,932.30	..
Keokuk & Western	148.00	341,019.20	280,260.44	26,168.60	..	306,428.94	34,690.26	..	16,460.11	..

Centerville, Moravia & Albia.....	24.00	10,955.03	15,514.54	800.04	.....	16,514.58	.....	5,798.09	.....	5,798.09
Mason City & Ft. Dodge.....	92.00	73,775.02	67,115.33	53,800.00	.....	149,915.33	.....	76,141.81	.....	76,141.81
Omaha & St. Louis.....	145.00	429,139.09	241,918.56	105,440.00	.....	447,358.56	.....	20,218.87	.....	8,632.00
Clarinda & St. Louis.....	21.50	7,133.30	10,616.42	16,030.00	.....	26,386.42	.....	19,102.12	.....	10,483.83
NARROW GAUGE ROADS.....										
Burlington & Northwestern.....	52.30	51,003.29	57,693.10	20,738.00	.....	58,432.10	.....	6,938.81	.....	6,938.81
Burlington & Western.....	164.57	56,011.81	57,333.61	39,984.00	.....	97,317.61	.....	47,305.80	.....	47,305.80
Des Moines & Kansas City.....	111.00	30,728.90	35,339.70	.....	.....	35,339.70	.....	4,500.80	.....	4,344.03
Ft. Madison & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northwestern.....	113.60	145,235.90	160,112.63	34,000.00	.....	194,112.63	.....	38,184.03	.....	38,184.03
St. Louis, Des Moines & Northern.....	42.38	50,728.67	55,393.91	.....	18,186.00	73,578.11	.....	22,949.44	.....	22,949.44
Oedar Rapids & Marion Street R'y.....	13.00	27,687.41	28,749.14	3,699.25	.....	30,418.36	.....	2,700.95	.....	2,700.95
Totals.....	629,401.46	116,784,964.14	79,988,965.27	23,547,353.68	406,312.04	104,964,394.93	12,892,315.90	1,199,873.97	3,673,391.30	1,594,750.05

*The Receiver has not furnished these items and this table is made leaving the interest entirely out.

In the C B & 2 the mileage is put down as 753
 whereas it ought to be 47.53
 and in adding up the whole we have
 to be 23,501,46 instead of 19,501,46

TABLE No. XIII.
INTEREST AND DIVIDENDS COMPARED WITH EARNINGS.

RAILROADS.	Miles.	Net earnings.	Interest on funded debt.	Interest on unfunded debt and rentals.	Dividends.	Surplus at beginning of year.	Surplus at close of year.	Deficit at beginning of year.	Deficit at close of year.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & North'n	1,046.40	753,304.18	\$ 769,705.00	\$.....	\$.....	\$ 235,925.23	\$ 199,971.45	\$.....	\$.....	3.29	3.13
Central Iowa.....	512.72	217,084.26	4,898,783.59	240,214.95	5,347,324.00	32,595.94	236,865.64	.....	.....	5.98	6.47
Chicago, Burlington & Kansas City	753.20	7,391,681.90	8,898,783.59	61,908.53	6,347,324.00	13,693,388.52	10,475,404.60	.....	.....	0.87	0.84
Chicago, Burlington & Council Bluffs	180.99	84,299.66	396,970.00	.....	263,100.00	5,385.76	19,094.07	.....	.....	4.68	4.24
Kansas City, St. Jo & Council Bluffs	312.00	539,435.69	193,975.80	.....	.....	1,758,089.86	1,624,545.84	.....	.....	2.11	1.98
St. Louis, Keokuk & Northwestern	176.57	170,866.25	23,820.00	.....	.....	.....	18,453.65	.....	.....	0.42	0.44
Chicago, Iowa & Dakota.....	26.50	2,845.10	6,573,598.50	.....	1,720,460.52	478,387.50	699,818.36	8,170.10	29,144.70	4.58	4.60
Chicago, Milwaukee & St. Paul.....	5,676.64	8,292,425.26	6,573,598.50	.....	3,444,504.00	3,347,094.07	4,580,944.20	.....	.....	5.44	6.25
Chicago & Northwestern	4,187.03	9,974,256.26	2,132,694.45	.....	3,983,895.50	24,143.61	203,297.21	.....	.....	3.4	3.5
Chicago, Rock Island & Pacific.....	1,827.90	4,743,634.31	1,350,491.02	.....	675,408.00	4,069,181.42	4,527,180.66	.....	.....	0.1	0.25
Chicago, St. Paul Minneapolis & O.....	1,319.76	1,935,561.09	1,350,491.02	.....	.....	1,066.46	1,269.51	.....	.....	0.27	0.27
Crooked Creek.....	23.20	7,408.05	187,880.00	.....	15,000.00	32,770.60	39,711.35	.....	104,455.04	.....	.....
Humston & Shenandoah.....	95.45	26,891.05	171,333.22	.....	.....	.....	.....	.....	48,184.14	.....	.....
Illinois Central.....	402.16	66,878.17	56,213.96	36,789.24	49,996.00	109,097.23	130,552.89	.....	.....	.....	.....
Cedar Falls & Minnesota.....	75.58	160,088.15	194,477.50	10,896.51	28,750.00	228,142.82	471,319.53	.....	.....	.....	.....
Dubuque & Sioux City.....	142.80	183.69	460,050.00	30,500.00	.....	64,001.59	.....	.....	260,558.96	.....	.....
Iowa Falls & Sioux City.....	183.69	141,733.89	.....	.....	4,500.00	385.17	.....	.....	.....	.....	.....
Chicago, St. Paul & Kansas City	594.00	9.93	3,000.00	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Northern.....	9.93	7,571.48	578,880.46	37,786.75	.....	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis.....	368.50	499,019.67	8,220.00	587.81	.....	551,622.15	723,673.47	2.25	2.39	.....	.....
Ottumwa & Kirksville.....	11.70	9,848.93	.....	.....	13,665.28	59,600.13	61,559.01	13.6	13.6	.....	.....
Prairie du Chien & McGregor.....	2.00	13,665.28	.....	.....	11,830.00	.....	.....	.....	.....	.....	.....
Sioux City & Pacific.....	107.42	192,231.08	195,379.20	3,969.51	.....	180,842.66	245,098.87	1,445,990.72	1,460,625.58	2.6	3.5
Wabash Western.....	1,001.90	1,327,673.63	847,940.00	.....	40,000.00	240,000.00	240,000.00	.....	.....	3.1	3.1
Keokuk & Western.....	148.00	60,768.76	17,953.30	.....	.....	.....	.....	.....	.....	.....	.....
Centerville, Moravia & Albia.....	24.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mason City & Ft. Dodge.....	92.00	6,658.19	82,800.00	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.....	145.00	85,221.13	105,440.00	.....	.....	23,012.15	17,415.10	76,141.81	.....	0.29	0.575
Clarinda & St. Louis.....	21.50	.....	16,620.00	.....	.....	3,857.93	.....	22,960.05	.....	1.17	1.17

NARROW GAUGE ROADS.										
Burlington & Northwestern.....	52.20	13,907.19	16,400.00	.....	.....	.....	.....	.....	73,653.59	84,497.40
Burlington & Western.....	104.57	.....	89,594.00	.....	.....	.....	.....	.....	124,806.46	172,763.26
Des Moines & Kansas City.....	111.00	.....	.....	.....	.....	.....	.....	.....	.....	4,500.80
Des Moines & Northwestern.....	113.60	.....	24,000.00	.....	.....	.....	.....	.....	.....	88,184.08
St. Louis, Des Moines & Northern.....	42.36	.....	18,180.00	.....	.....	.....	.....	.....	124,131.58	146,381.77
Cedar Rapids & Marion Street R'y.....	.....	908.27	3,000.00	683.23	.....	.....	6,108.28	.....	.....	.....
Total.....	350.73	18,685,907.25	24,602,622.33	438,233.63	14,698,433.30	34,656,076.35	23,737,494.85	2,387,522.08	3,220,157.50	56,35
										56,505

TABLE No. XIV.
REPRESENTING THE CONDITION OF ROADS IN IOWA.

RAILROADS.	Miles in Iowa.	Amount of stock representing road in Iowa.	Debt represented in Iowa.	Proportion of cost for Iowa.	Proportion of earnings for Iowa.	Proportion of expenses for Iowa.	Interest paid during the year in Iowa.	Interest accrued but unpaid on road in Iowa.	Dividends apportioned to road in Iowa.	Employees on road in Iowa.	Amount paid employees in Iowa.	Taxes paid in Iowa.
Bur. C. R. & N.	379.85	\$ 6,131,338.03	\$ 12,670,359.51	\$ 19,690,996.96	\$ 2,678,261.44	\$ 1,828,859.43	\$ 632,606.39	.....	.....	2,243	\$ 1,132,059.08	\$ 85,938.76
Bur. & Mis. River	3.80	.....	.....	16,080,042.49	1,167,879.94	943,734.59	.....	.....	.....	.....	568,389.23	51,291.92
Central Iowa	419.12	.....	.....	24,649,000.00	4,915,606.05	4,206,508.93	694,311.94	.....	.....	945	2,727,207.24	162,154.73
Chicago, B. & Q.	753.20	15,963,000.00	16,845,550.00	3,654,550.00	1,815,606.05	4,206,508.93	694,311.94	.....	.....	4,614	2,727,207.24	162,154.73
Chi. Bur. & K. C.	77.53	3,432,675.28	283,333.00	2,833,333.00	188,549.28	133,267.58	2,704.01	.....	763,046.29	.....	85,372.90	5,512.86
K. C. St. Jo. & C. B.	58.35	977,661.49	987,002.95	2,292,792.95	202,211.43	214,064.21	71,454.60	.....	52,600.00	75	77,500.00	6,980.86
St. L., K. & N.	51.08	812,211.65	935,255.39	2,698,585.25	80,563.00	117,305.53	.....	193,975.80	.....	295	172,511.00	3,411.33
Chi., Iowa & D.	26.50	245,200.00	426,144.70	642,200.00	30,624.26	27,779.56	.....	23,820.00	.....	30	13,647.80	1,158.14
Chi., M. & St. P.	1,073.20	16,998,428.00	33,000,233.00	49,706,556.09	6,311,757.75	4,304,163.54	1,643,399.65	33,821.34	426,615.13	4,711	2,792,356.43	187,375.50
Chi. & Northw'n	1,163.46	20,658,314.31	29,915,236.82	43,982,150.40	7,435,028.47	4,669,797.71	1,425,102.51	.....	861,126.00	4,381	2,595,360.24	192,170.62
Chi., R. I. & P.	1,065.50	31,275,010.80	11,858,161.17	42,039,234.80	8,267,382.14	5,394,300.41	1,394,990.21	.....	2,055,930.37	5,650	232,346.73	205,441.60
Chi., St. P. M. & O.	74.54	1,929,245.27	1,308,949.23	3,168,146.79	501,956.07	370,719.83	76,111.68	.....	38,770.40	424	220,917.35	12,771.24
Chi., Santa Fe & Cal	19.76	611,035.40	845,639.47	1,383,060.85	.....	.....	30,742.25	.....	.....	.....	.....	.....
Crooked Creek	9.70	225,000.00	.....	82,125.00	23,402.21	15,994.16	.....	.....	.....	8	7,272.05	687.73
Webster C. & S. W.	13.50	55,000.00	62,394.59	118,394.59	7,205.00	135,296.04	2,543.67	.....	15,000.00	147	87,528.22	8,627.86
Hum. & Shenand.	93.45	4,026,000.00	2,684,000.00	6,719,311.95	162,187.09	359,460.89	171,333.21	.....	.....	912	489,379.16	15,628.83
Illinois Central	129.20	.....	.....	.....	426,339.05	.....	.....	.....	.....	88	61,632.18	6,038.83
Cherokee & D.	75.53	.....	.....	.....	70,484.20	118,668.34	.....	.....	.....	.....	.....	.....
Cedar F. & Min.	41.85	.....	.....	.....	622,675.89	462,387.74	36,348.96	20,510.00	49,996.00	889	320,810.24	17,680.65
Cedar R. & Chi.	142.80	4,999,600.00	1,550,077.10	6,561,234.93	690,977.86	489,188.97	194,477.50	4,427.50	28,750.00	729	399,472.65	23,441.31
Dubuque & S. C.	183.69	4,600,000.00	3,042,144.62	7,857,665.17	1,096,518.48	890,004.62	239,226.00	.....	4,500.00	2,102	706,397.11	14,514.38
Iowa F. & S. City	465.33	8,539,087.00	27,389,700.00	23,861,042.55	16,794.14	9,222.66	3,000.00	.....	.....	.....	5,001.43	481.19
Iowa Northern	5.93	90,000.00	50,000.00	140,000.00	.....	289,432.99	225,655.74	115,300.15	.....	199	112,717.37	19,022.05
Minn. & St. Louis	139.30	3,693,133.56	3,685,528.36	7,278,452.73	27,724.99	17,876.06	6,807.81	.....	.....	10	6,925.00	1,868.00
Ottumwa & Kirkv.	3.33	150,000.00	97,000.00	390,302.24	7,665.13	5,956.86	.....	.....	.....	.....	.....	.....
P. du C. & Mcg.	0.25	12,500.00	.....	12,500.00	.....	.....	.....	.....	.....	.....	.....	.....
St. Louis & P.	80.47	1,549,470.75	4,028,877.33	4,160,360.16	435,442.60	291,439.00	75,404.04	156,303.35	1,708.27	318	193,650.48	14,811.12
Union Pacific	4.12	.....	.....	.....	221,041.45	292,433.75	22,540.00	.....	.....	148	79,427.65	12,288.30
Wabash Western	110.70	3,100,000.00	322,000.00	.....	180,788.83	148,336.67	7,776.85	1,628.00	20,000.00	200	148,370.74	3,540.74
Keokuk & West'n	73.10	2,041,958.00	12,720.00	2,120,000.00	10,856.06	15,814.54	.....	.....	.....	24	7,348.73	25.00
Cent. Mor. & Alb.	24.00	.....	.....	.....	73,773.32	67,115.32	82,800.00	.....	.....	160	49,662.30	5,586.18
Mason C. & Ft. D.	92.00	912,000.00	1,368,000.00	1,368,000.00	.....	.....	.....	.....	.....	.....	.....	.....

Omaha & St. Louis	67.00	2,094,787.17	1,255,441.21	3,628,000.00	197,387.95	157,980.95	94,736.40	10,703.00	.....	147	90,533.79	4,243.54
Clarinda & St. L.	11.50	.....	146,386.44	.....	3,515.49	5,673.02	.....	16,630.00	.....	7	4,136.54	12.00
NARROW GAUGE												
Bur. & Northw'n	38.77	143,191.41	333,976.17	336,600.56	51,606.29	37,696.10	.....	16,400.00	.....	65	30,067.53	1,113.22
Bur. & Western	70.70	856,301.83	755,111.86	1,437,246.00	50,011.81	57,333.61	.....	39,384.00	.....	75	31,398.45	1,645.47
D. M. & Kan. C.	100.00	.....	894,386.11	800,000.00	29,396.40	38,480.43	.....	.....	.....	130	28,249.67	.....
Ft. M. & Northw'n	45.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
D. M. & Northw'n	106.60	1,000,500.00	400,901.91	1,453,134.00	145,528.80	160,112.83	.....	.....	.....	173	68,505.96	3,731.20
St. L. D. M. & N.	43.26	723,750.00	431,170.00	1,625,750.00	50,728.67	55,398.91	.....	18,180.00	.....	61	36,303.68	2,587.06
C. R. & M. St. R'y.	13.00	66,700.00	64,940.22	136,901.41	27,657.41	26,748.14	8,690.22	.....	.....	39	16,511.56	461.67
Total	8,346.81	147,854,622.85	174,066,778.39	376,736,073.21	37,296,596.68	36,397,163.92	7,294,522.64	669,361.31	4,318,042.46	30,236	13,619,417.16	1,060,673.53

*In hands of receiver. **Not reported.

[illegible]

TABLE No. XVI.
ROAD-BED AND TRACK.

RAILROADS.	TRACK SECTIONS.		TIMES.		RAILS.				FENCING.				TELEGRAPH.				
	No. in Iowa.	Average length.	No. of men in each.	No. of new laid during year in Iowa.	Average years steel last in track.	Tons of new steel laid during year in Iowa.	Miles of new rails laid during year in Iowa.	Average years iron lasts.	Average years steel lasts.	No. of miles.	Total cost of fencing in Iowa.	Average cost per rod.	Miles built during year.	Miles needed to fence track.	No. of offices in Iowa.	Miles owned by railway company.	Miles owned by Western Union.
Burlington, Cedar Rapids & Northern Central Iowa.	144	6.	4.5	2,816.45	7.	1,730	18.36	7.	7.	699	\$ 223,974.40	\$ 1.00	41.2	161.3	122	.....	86
Chicago, Burlington & Quincy.	59	7.	4.	2,004.85	8.	515	5.	7.5	12.	578	260.	.50	.....	260.	66	.....	426
Chicago, Burlington & Kansas City	166	5.	5.	1,820.87	8.	5,700	54.55	10.	12.	1,066	341,123.20	.90	90	121.6	119	835	109
Kansas City, St. Jo & Council Bluffs.	13	6.	4.	157.64	8.	686	7.8	10.	6.	68	20,813.50	.95	95	.....	18	109	109
St. Louis, Keokuk & Northwestern	10	5.	5.	121.00	8.	52	1.	7.	7.	58	41,311.64	2.21	.....	.....	11	58	58
Chicago, Iowa & Dakota.	8	6.25	4.	135.67	8.	.....	.....	.....	.....	45	13,685.20	.95	.....	.....	7	52	3
Chicago, Milwaukee & St. Paul.	3	9.	5.	2,910.74	7.	7,227	98.61	5.	9.	2,209	494,863.04	.76	298.	436.1	222	5,436	26
Chicago & Northwestern	202	6.	5.	3,173.85	7.	8,255	89.	.....	.....	1,115	603,594.20	1.20	42.2	49.	177	.....	1,148
Chicago, Rock Island & Pacific	185	5.5	5.	3,613.73	6.5	821	7.2	12.5	12.5	1,571	26,745.60	.70	2.4	12.7	145	.....	1,527
Chicago, St. Paul, Minneapolis & O.	12	7.	5.	424.11	6.	2,204	19.76	5.	8.	119	7,208.44	.57	19.7	.....	12	37	37
Chicago, Santa Fe & California	6	3.29	10.	598.40	.....	.....	.....	9.	.....	19	.....	.....	.....	.....	4	19	19
Crooked Creek.	3	7.5	4.	7.30	.....	.....	.....	.....	.....	48	20,144.45	.65	8.2	93.4	15	95	.....
Humeston & Shenandoah	18	5.3	3.4	159.60	.....	50	.87	.....	.....	206	64,393.38	.98	8.1	391.	55	402	.....
Illinois Central.	65	6.2	5.	613.15	.....	665	7.	.....	.....	88	.....	.....	.....	91.5	11	129	.....
Cherokee & Dakota	12	6.3	5.	87.77	.....	335	3.55	.....	.....	25	7,727.20	.98	.....	58.7	21	142	.....
Cedar Falls & Minnesota	23	6.2	5.	17.05	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	41	41
Dubuque & Sioux City	7	4.	5.1	99.25	.....	940	9.97	.....	.....	62	2,461.95	.98	1.6	220.2	22	183	.....
Cedar Rapids & Chicago.	30	6.2	4.3	169.39	.....	276	5.8	.....	.....	785	170,747.00	.68	339.5	92.7	53	348	.....
Cedar Falls & Sioux City	70	6.3	4.3	169.39	.....	15	.....	.....	.....	.....	.....	.....	.....	10.0	2	6	.....
Chicago, St. Paul & Kansas City	27	5.2	3.	327.17	1.	34	3.8	6.	8.	40	9,447.04	7.25	1.3	99.4	16	138	.....
Iowa Northern.	1	5.93	.....	4.00	.....	121	1.38	.....	.....	2	320.00	.50	.....	.....	1	13	.....
Minneapolis & St. Louis	12	8.95	6.	133.19	7.	1,693	18.	10.	.....	78	30,905.95	.61	10.	69.5	12	80	.....
Ottumwa & Kirkville.	14	7.78	3.	265.33	8.	1,064	11.2	7.	8.	15	6,939.00	.75	7.6	37.7	15	110	.....
St. Louis & Pacific	13	5.66	4.5	148.37	8.	.....	.....	.....	.....	34	18,634.08	.75	7.6	37.7	15	73	.....
Wabash Western	3	6.8	4.	22.10	.....	598	6.	.....	.....	6	1,440.00	.75	.....	18.	12	24	.....
Keokuk & Western	14	6.8	4.	122.00	.....	.....	.....	.....	.....	58	.....	.....	.....	184.	12	92	.....
Centerville, Moravia & Albion.	13	5.66	3.	122.00	9.	.....	.....	.....	.....	10	.....	.....	.....	.....	14	67	.....
Mason City & Fort Dodge	14	6.8	4.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Omaha & St. Louis.	12	5.56	3.	2.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cladna & St. Louis.	1	11.5	3.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

NARROW GAUGE ROADS.																	
Burlington & Northwestern	7	6.75	2.	149.92	.....	.....	.....	9.	.....	11	22,401.28	.85	.4	24.5	6	.....	38
Burlington & Western	10	7.	2.	50.00	.....	.....	.....	.....	.....	14	4,340.90	.55	..	56.4	15	.....	70
Des Moines & Kansas City	16	6.28	3.	64.21	.....	2,333	.....	.....	.....	11	1,458.20	.40	1.	176.	14	100	.....
Des Moines & Northwestern	17	6.29	4.	175.39	8.	610	.....	10.33	20.	6	.....	.....	.....	.....	15	.....	106
St. Louis, Des Moines & Northern	6	7.	3.	55.98	.....	129	.....	2.	.....	3	768.00	.80	1.	39.	8	42	.....
Cedar Rapids & Marion Street R'y	2	6.	5.	25.71	5.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	1,454	149.8	.....	18,670.82	135.	36,553	375.88	102.5	116.5	9,088	2,157,966.99	197.85	789.7	2,781.3	1,266	7,073	6,226

TABLE No. XVII.
MILEAGE TRAFFIC.

RAILROADS.	PASSENGER TRAINS.			FREIGHT TRAINS.			Switching trains, miles run.		Construction and other trains, miles run.	Total train mileage.	Number of passengers carried.	Number of passengers carried one mile.	Average distance traveled.	Average amount paid by each passenger.	PASSENGER FARE PER MILE.			SPEED OF TRAINS IN IOWA.	
	Miles run by.	Average number of cars.	Average weight in tons.	Miles run by.	Average number of cars.	Average weight in tons.									Highest, cents.	Lowest, cents.	Average, cents.	Passengers.	Freight.
Burlington, C. R. & N.	1,084,842	3,05	75	1,655,492	16,80	175	394,305	103,551	103,551	3,148,190	562,490	28,150,344	50.05	\$.24	3.5	1.00	2.09	25	12
Central Iowa	482,034	3,02	61	1,013,132	18,06	196	214,634	48,530	48,530	1,758,737	308,808	8,920,525	29.08	.80	3.5	2.00	2.77	25	13
Chi., Burlington & Quincy	1,345,884	4,09	185	3,411,622	18,06	250	108,326			4,865,832	1,213,972				3.00			25	12
Chi., Burlington & K. C.	139,098	2,00	84	345,731	14,00	178		3,172		338,001	123,533			.62	3.00		2.66	25	11
Kas. City St. Jo & C. B.	692,689	3,07	115	541,440	16,00	214	400,740	120,620	120,620	1,725,489	454,550	19,855,693	43.68	1.25	3.00	2.00	2.85	24	10
St. L., Keokuk & N. W.	193,400	4,05	120	230,664	26,00	260		8,549		433,013	207,822	8,200,372	39.00	.95	3.00	2.42		11	10
Chicago, Iowa & Dakota				33,000						32,600	16,500			.35	3.00	3.30		20	20
Chicago, Mil. & St. Paul	7,407,293	4,74	138	11,499,157	21,02	233	4,654,032	1,576,087	1,576,087	25,136,624	6,730,065	244,392,662	36.03	.88	3.00	3.30	3.20	20	20
Chicago & Northwestern	6,762,680	4,54	109	14,618,373	18,26	202	6,269,498	1,028,554	1,028,554	28,697,165	10,370,757	276,841,956	25.00	.58	3.00	1.00	2.45	21	12
Chicago, R. I. & P.	3,431,056	6,00	160	7,945,373	20,00	200	2,066,078	771,053	771,053	13,544,165	3,774,014	146,687,193	39.00	.94	3.00	1.00	2.28	25	12
Chi., St. P., Minn. & Omaha	1,905,872	4,58	122	2,890,295	18,13	199	1,295,485	410,169	410,169	6,491,821	1,371,486	67,803,410	49.04	1.28	3.00	1.00	2.31	28	13
Huronston & Shenandoah	71,581	2,00	76	98,898	10,03	141				174,177	30,028			1.28	3.00	1.00	2.59	22	10
Illinois Central	155,392	4,25	155	255,979	13,25	214	51,839	34,398	34,398	500,608	110,582	5,177,732	46.83	1.23	3.00	3.00	3.00	22	9
Cedar Falls & Minnesota				61,179						148,559	28,032			.85	3.00	1.00	2.63	22	11
Dubuque & Sioux City	176,955	4,74	155	397,310	13,25	214	83,167	7,333	7,333	664,085	131,775	5,684,378	43.14	1.08	3.00	1.00	3.40	22	11
Iowa Falls & Sioux City	187,135	4,74	155	407,607	13,25	214	145,821	21,282	21,282	781,845	124,787	5,590,978	44.08	1.17	3.00	1.00	2.51	22	11
Chi., St. P. & K. C.	211,982	5,00		436,076	13,00	122		12,208		660,288	187,351	10,108,571	56.95	1.52	3.00	1.05	2.81		
Iowa Northern				10,016	11,00	122				10,016		64,580	4.00	.12	3.05				8
Minneapolis & St. Louis	484,187	2,00	67	624,079	16,08	143	7,148	6,431	6,431	1,131,845	528,011	13,168,671	94.09	.63	3.00	2.40		12	12
Ottumwa & Kirksville				16,000	26,50					16,000	11,622	127,840	11.00	.28	3.00	1.00	2.60		12
St. Louis & Pacific	169,672	5,00	90	107,896	21,00	193		13,405		290,973	231,607	8,941,712	39.00	1.03	3.00	1.50	2.66	30	15
Union Pacific											716,796	9,867,184	4.12		.12				
Wasash Western	2,185,874	4,07	40	2,632,855	22,19	250	1,091,590	100,664	100,664	5,940,913	1,359,777	80,661,553	59.03	1.27	3.00		2.14	30	12
Keokuk & Western	115,875	3,00	100	146,347	16,00	230	78,619	7,023	7,023	405,824	138,568			.53	3.10		2.37	23	10
Centerville, Moravia & A.	11,908	2,00	20	16,081	5,00	80				39,224								18	15
Mason City & Ft. Dodge	46,072	2,00	69	56,031	3,00	139		729		100,106	28,704	544,791	19.00	.73	3.00	1.00	3.00	22	15
Omaha & St. Louis	108,193	5,00	125	254,633	16,00	160	80,301	1,722	1,722	444,832	79,927	4,118,142	51.07	.42	3.00	1.00	2.56	25	12
Clarinda & St. Louis				26,691	1,00	22		26,691			5,442	86,573	15.67		3.00	1.00	2.60		15

KAROW GAUGE ROADS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
-------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

TABLE No. XVIII.
FREIGHT TRAFFIC AND CAR MILEAGE.

RAILROADS.	No. tons local freight carried.	Total tons freight car-rtd.	Total tons freight car-rtd one mile.	No. of miles run by loaded cars east and south.	No. of miles run by loaded cars west and north.	No. of miles run by empty cars east and south.	No. of miles run by empty cars west and north.	Total freight car mileage.	Percentage of empty cars hauled east and south.	Percentage of empty cars hauled west and north.	FREIGHT PER TON PER MILE.				Average cost per ton per mile to move freight.	Percentage of freight originating at and carried to local freight stations in Iowa.
											Average for local.	Average for all.	Cents.	Cents.		
Bur. Cedar Rapids & North Central Iowa	369,136	1,211,767	177,948,017	8,997,204	10,301,554	3,969,592	3,074,073	26,182,423	14.56	11.74	1.28	1.14	0.772	0.743	25.70	52.20
Chi., Burlington & Quincy	630,644	898,604	112,329,421	2,706,711	5,881,392	3,969,382	854,874	13,412,359	58.32	12.69	.96	.94			14.70	
Chi., Bur. & Kansas City	1,689,237	2,469,129	484,180,234	20,706,901	31,448,755	13,662,525	3,269,778	69,287,959	40.10	9.42						
Kansas City St. Jo & C. B.	264,377	694,128	19,072,819	1,109,917	1,109,917	454,106	454,106	3,128,046	34.00	31.00	3.29	1.71			37.01	
St. Louis, Keokuk & N. W.	1,882	502,892	38,333,630	1,784,768	1,784,768	543,821	543,821	4,657,159	10.00	10.00						
Chicago, Iowa & Dakota	1,882	15,824	190,767	27,006	27,006	7,466	9,784	68,944	21.65	27.44	8.81	12.30	10.404		23.00	
Chicago, Mil. & St. Paul	6,479,372	7,675,334	1,680,089,864	87,715,649	91,193,274	33,780,674	31,075,562	243,705,159	28.00	25.00	1.80	1.92			12.60	
Chicago & Northwestern	8,051,335	11,059,616	1,854,434,117	100,739,592	100,739,592	31,771,693	35,251,783	268,393,209	23.99	25.92	1.16	1.38			16.70	
Chi., Rock Island & Pacific	1,881,411	4,381,257	930,695,092	40,830,893	52,522,051	21,035,919	11,138,054	125,626,918	34.00	17.50	1.14	1.33			24.16	
Chi., St. P. Minn. & Omaha	1,332,081	2,637,587	419,826,629	17,845,586	24,165,176	7,973,086	2,837,100	52,824,948	30.00	10.00	1.28	1.11	0.83		2.12	
Crooked Creek	56,281	96,569	6,647,505	144,928	530,919	421,529	69,533	1,166,909	74.40	11.50						
Houston & Shenandoah	56,068	135,801	19,080,600	1,769,825	4,491,205	573,004	700,338	4,491,205	24.50	32.60	1.71	1.38			35.00	
Illinois Central	22,247	52,365	2,900,500	207,445	1,689,727	67,244	69,964	504,380	21.80	29.00	1.53	1.30			32.00	
Cedar Falls & Minnesota	106,473	454,035	33,800,200	3,027,147	2,476,756	837,862	1,024,073	7,365,818	21.70	29.00	1.71	1.52			30.00	
Dubuque & Sioux City	163,883	388,656	31,150,000	2,451,507	2,005,779	768,418	961,177	6,204,881	24.00	32.40	1.75	1.43			40.00	
Iowa Falls & Sioux City	607,031	1,030,356	187,092,505	741,888	532,162	242,122	223,316	1,739,488	24.60	29.60	3.75	3.75	2.33	2.33	65.50	
Chi., St. Paul & Kansas City	99,068	396,272	28,304	3,283,885	4,398,474	2,376,233	1,006,303	10,964,895	40.94	18.62					16.70	
Iowa Northern	874,848	78,692,080	2,643,977	748,038	736,595	387,156	322,211	2,194,000	34.10	30.43	.92	.92			100.00	
Minneapolis & St. Louis	225,981	437,441	16,296,647	20,124,195	20,571,618	8,852,845	8,462,935	58,419,559	15.00	15.00	1.70	1.74			4.74	
Ottumwa & Kirksville	56,194	2,875,734	488,110,331	393,796	918,859	369,363	2,928,261	1,928,261	48.00	21.00	1.63	1.60	.71		25.00	
Sioux City & Pacific	710,597	194,207	12,819,142	76,307	13,912	11,384	7,590	53,752	21.00	21.00						
Wobash Western	4,773	74,649	2,615,715	65,519	67,467	65,519	67,467	295,972	40.00	40.00	11.40	20.80	10.50		55.00	
Keokuk & Western	40,807	346,540	38,681,146	1,556,336	1,511,767	571,838	627,669	4,297,630	27.00	29.00	1.80	0.81	0.65		10.00	
Cent. Moravia & Albia	74,588	21,953	422,655	19,196	4,638	2,412	11,948	38,214	11.00	71.00	8.63	1.08	1.46		6.00	
Mason City & Ft. Dodge																
Omaha & St. Louis																
Olarinda & St. Louis																

[illegible]

TABLE No. XIX.
EQUIPMENT.

RAILROADS.	LOCOMOTIVE.			CARS.								STATIONS.		EMPLOYEES.		AMOUNT PAID EM- PLOYEES DURING YEAR.			
	Total number.	Maximum weight.	Average weight.	Equipped with train brake.	Passenger cars.	Baggage, mail and express.	Parlor, dining and sleeping.	Box freight cars.	Stock cars.	Coal cars.	Other cars.	Total cars.	Freight cars with train brake.	Total.	In Iowa.	Total.	In Iowa.		
Burlington, Cedar Rap. & N.	105	56	40	33	35	15	15	2,919	169	729	48	3,987	3	152	124	2,478	2,242	\$1,346,381.96	\$1,132,052.68
Central Iowa	57	60	40	19	19	15	15	539	51	894	19	1,567	...	102	82	1,095	945	655,892.49	568,389.23
Chicago, Burlington & Q.	469	81	65	465	213	92	7	13,284	2,633	3,776	1,308	21,313	1,068	307	123	12,047	4,614	7,168,055.56	2,727,307.24
Chicago, Burlington & K. O.	111	64	60	1	3	3	3	50	...	170	7	233	...	36	18	364	250	160,929.12	85,372.90
Kansas City, St. Jo & C. B.	42	47	44	18	23	12	6	772	97	162	26	1,098	4	53	11	1,513	75	890,529.18	77,500.00
St. Louis, Keokuk & N.	15	60	58	9	10	6	...	280	103	90	13	502	...	42	11	695	...	274,466.81	...
Chicago, Iowa & Dakota	2	35	35	2	...	1	...	2	...	2	2	15	...	6	6	30	30	13,647.80	13,647.80
Chicago, Milwaukee & St. P.	757	63	45	259	343	240	69	14,896	2,544	4,472	852	23,416	200	1,069	286	21,798	4,711	13,041,894.33	2,792,356.43
Chicago & Northwestern	766	75	50	465	373	138	20	13,372	1,914	4,047	5,081	24,945	260	680	186	18,267	4,381	11,287,533.33	2,595,360.24
Chicago, Rock Island & Pac.	351	53	48	137	158	60	36	6,648	2,257	1,975	1,084	9,218	105	247	170	9,416	5,650	5,046,928.68	3,028,160.76
Chicago, St. Paul, M. & O.	233	89	63	135	192	51	6	5,847	410	2,147	125	8,318	...	244	15	5,103	424	3,007,154.27	220,917.35
Chicago, Santa Fe & Cal.	17	2	20	2	4	2	...	950	50	1,795	10	2,811	...	59	4	...	...	...	...
Crooked Creek	2	30	25	2	...	1	...	...	...	...	...	...	...	6	6	8	8	7,272.05	7,272.05
Humston & Shenandoah	18	38	36	7	2	2	...	12	16	40	8	...	...	17	17	147	147	87,528.22	87,528.22
Illinois Central	57	67	55	20	24	14	...	539	190	210	100	1,039	...	61	61	912	912	489,379.16	489,379.16
Cherokee & Dakota	...	...	...	...	...	...	...	...	...	...	...	...	...	24	18	885	725	37,654.49	30,819.60
Dubuque & Sioux City	57	67	55	20	24	14	...	539	190	210	100	1,137	...	23	23	889	889	320,810.24	320,810.24
Cedar Rapids & Chicago	...	...	...	...	...	...	...	...	...	...	...	...	...	7	7	217	217	82,000.00	82,000.00
Iowa Falls & Sioux City	...	...	...	...	...	...	...	...	...	...	...	...	...	28	28	729	729	399,472.65	399,472.65
Chicago, St. Paul & K. O.	79	60	50	79	36	16	12	2,391	470	661	11	3,597	...	113	55	4,044	2,102	1,358,455.99	706,397.11
Iowa Northern	1	40	40	...	...	...	...	...	...	...	...	...	...	1	1	7	7	5,001.43	5,001.43
Chicago, St. Paul & K. O.	66	62	50	2	18	11	...	1,190	123	667	71	2,125	...	84	22	1,605	1,999	885,738.98	112,717.37
Minneapolis & St. Louis	1	...	...	...	...	...	...	...	...	...	...	...	...	2	2	10	10	6,925.00	6,925.00
Ottumwa & Kirksville	12	42	40	5	8	5	...	90	20	46	16	185	...	16	12	360	318	206,716.28	183,650.43
Sioux City & Pacific	130	64	53	49	70	60	3	4,118	813	1,124	191	6,379	220	139	17	3,564	147	2,409,988.22	79,427.65
Wabash Western	...	...	...	...	...	...	...	381	157	199	16	762	...	31	18	340	200	178,377.99	118,818.60
Keokuk & Western	...	...	...	...	...	...	...	...	...	...	...	...	...	7	7	24	24	7,348.73	7,348.73
Centerville, Moravia & Albia	...	...	...	...	...	...	...	...	...	...	...	...	...	12	12	160	160	49,662.30	49,662.30
Mason City & Ft. Dodge	...	39	39	1	2	2	...	25	20	80	1	130	...	30	15	334	147	195,929.17	90,532.79
Omaha & St. Louis	...	32	32	...	1	...	...	...	...	...	...	...	...	4	3	12	7	7,739.14	4,139.64
Clarinda & St. Louis	1	32	32	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

NARROW GAUGE ROADS.																			
Burlington & Northwestern.	2	20	17	4	2	2	2	84	7	19	14	130	.....	12	12	65	65	29,067.52	29,067.52
Burlington & Western.	3	22	22	.....	2	2	70	20	20	30	18	142	.....	15	15	75	75	31,396.45	31,396.45
Des Moines & Kansas City..	7	18	18	2	2	2	87	18	18	62	.....	161	.....	22	20	129	120	30,064.30	28,842.57
Des Moines & Northwestern	13	22	20	13	4	4	298	52	125	.....	.....	483	.....	24	24	173	173	69,905.98	69,905.98
St. Louis, Des Moines & N. W.	3	18	17	1	3	1	35	7	.....	51	8	105	4	13	13	61	61	36,202.68	36,202.68
Cedar Rapids & Mar'n St. R.	2	17	14	2	16	1	.....	.....	.....	2	.....	19	.....	3	3	30	30	16,511.56	16,511.56
Total	3,279	.....	.....	1,757	1,490	772	174	67,598	11,331	23,766	9,132	113,975	1,864	3,691	1,457	81,986	30,794	49,843,052.47	16,226,548.31

TABLE No. XX.
BRIDGES, CATTLE-GUARDS AND CROSSINGS IN IOWA.

RAILROADS.	TRUSS BRIDGES.				WOODEN, TREESTYLE AND PILE.		IRON TRES-TLE.	ARCH CUL-VERTS.		BOX CUL-VERTS.		Bridges built within the year, length in feet.	Number of cattle-guards in Iowa.	RAIL-ROAD.				CROSSINGS.				
	WOOD-EN.	COMBI-NATION.		Number.	Aggregate length in ft.			Aggregate length in ft.	Number.	With 20 feet opening or more.	Less than 20 ft. opening.			Timber.	Stone.	Number at grade.	Under or over.	At grade.	Over track.	Under track.	BRIDGES.	
		Aggregate length in ft.	Number.		Aggregate length in ft.	Number.															20 feet above track.	Not 20 ft. above track.	At which there are flagmen.
Burlington, Cedar Rap. & N. W.	12	2,590	2	113	1,131	68,555	...	...	131,148	230	338	1,333	35	6	987	3	9	3	...	7		
Central Iowa.	22	1,921	2	3	1,141	427,627	...	...	280	3	3	999	23	4	405	4	8	...	...	3		
Chicago, Burlington & Quincy	22	1,921	...	32	6,471	1,027	92,627	2	20	870	457	860	1,350	19	4	910	27	26	1	9		
Chicago, Burlington & K. C.	8	1,628	...	...	139	13,396	...	...	...	...	...	906	...	...	...	...	1	...	...	...		
Kansas City, St. Jo & C. B.	...	...	...	210	42	4,142	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
St. Louis, Keokuk & N. W. n.	4	596	...	5	808	85	6,453	...	...	...	...	78	...	...	...	...	...	...	...	...		
Chicago, Iowa & Dakota	...	...	...	300	40	731	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Chicago, Milwaukee & St. P.	93	11,850	17	2,345	9,585	226,407	...	...	41	120	12	60	...	...	...	...	...	...	...	...		
Chicago & Northwestern.	6	748	13	3,437	2,250	157,871	...	...	3	21	311	1,964	2,044	51	16	1,778	30	39	34	24		
Chicago, R. I. & Pacific	11	1,349	23	4,389	47	6,968	1,754	8	1,748	25	184	542	232	13,855	1,862	59	15	1,131	12	29		
Chicago, Santa Fe & Cal.	14	1,968	2	252	1	450	1	50	6	62	702	12	43	3	973	28	51	18	11	28		
Chi., St. P., Minn. & Omaha.	...	...	...	...	141	7,478	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Crooked Creek	1	370	...	...	14	450	...	...	...	...	...	...	...	...	...	...	...	...	...	3		
Webster City & Southwestern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Humeston & Shenandoah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Illinois Central	24	4,479	6	700	161	23,250	...	...	172	...	...	230	2	1	102	6	9	2	...	4		
Cherokee & Dakota	...	...	...	...	110	622	49,882	1	17	43	139	543	12	5	162	...	...	...	...	...		
Cedar Falls & Minnesota.	2	546	...	...	128	7,922	...	...	117	117	...	167	7	1	162	...	2	...	...	...		
Dubuque & Sioux City	17	2,700	...	1	110	172	13,843	...	...	1	15	1	235	3	1	...	...	...	...	...		
Cedar Rapids & Chicago	3	3,300	...	...	68	12,640	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Iowa Falls & Sioux City	5	660	10	...	67	27,429	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Chicago, St. Paul & K. C.	3	840	...	11	2,755	675	80,686	2	226	1	704	35	1,106	965	23	4	661	8	21	8		
Iowa Northern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Minneapolis & St. Louis.	1	160	3	380	108	6,949	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Ottumwa & Kirklville.	...	...	...	...	12	644	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Sioux City & Pacific	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Wabash Western	8	1,976	2	340	246	19,864	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Keokuk & Western	1	123	...	...	81	6,673	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Centerville, Moravia & Albia.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Mason City & Ft. Dodge	1	241	...	...	9	2,154	1	90	25	25	...	40	1	2	16	...	1	...	...	...		
Omaha & St. Louis	5	620	...	...	152	12,672	...	...	...	...	...	115	8	...	...	...	...	...	...	...		
Clarinda & St. Louis.	2	236	...	...	17	1,971	...	...	...	...	...	15	...	...	...	...	...	...	...	...		

TABLE No. XXI.

TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural pro- ducts.	Lumber and forest pro- ducts.	Coal.	Plaster, lime and cement.	Salt.	Petroleum oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Merchandise and other articles not enumera- ted.	Total.
Burlington, Cedar Rapids & N.	236,244	73,519	23,413	86,338	75,310	135,912	276,861	49,481	2,411	1,748	96,085	11,726	30,635	187,243	1,211,767
Central Iowa.....	113,005	13,172	...	42,230	3,965	40,339	264,753	1,963	...	...	6,135	9,518	...	97,773	1,898,094
Chicago, Burlington & Quincy...	1,216,879	313,456	129,064	600,065	87,632	832,006	1,472,707	72,354	80,638	...	385,070	138,925	105,721	895,932	6,950,929
Kansas City, St. Jo & C. B.	122,040	10,210	13,442	111,120	2,964	104,574	55,352	10,773	4,486	1,575	3,270	14,475	2,783	236,380	693,652
Chicago, Iowa & Dakota	3,765	376	...	2,682	...	1,321	3,894	135	183	67	...	...	...	33,411	15,921
Chicago, Milwaukee & St. Paul...	1,456,005	603,934	109,444	377,156	299,591	1,250,039	878,714	104,442	54,131	...	216,846	329,613	206,571	1,789,743	7,675,934
Chicago & Northwestern.....	1,335,092	289,097	113,297	444,198	337,179	1,006,213	96,735	96,735	62,142	75,741	608,382	234,515	443,881	1,689,057	11,959,616
Chicago, Rock Island & Pacific...	730,008	68,929	41,909	322,173	151,561	630,872	839,046	66,544	60,510	39,236	328,086	269,278	174,140	381,158	4,381,257
Chicago, St. Paul, Minn. & O.	532,942	185,445	9,165	77,253	78,335	654,508	288,157	32,518	8,202	4,652	96,839	134,748	1,275	533,337	2,627,587
Crooked Creek.....	668	66	...	190	...	383	54,000	...	...	...	...	680	40	1,384	54,981
Humeston & Shenandoah.....	15,815	877	531	8,960	1,015	6,029	56,800	48	496	206	...	1,548	...	1,184	96,460
Illinois Central.....	29,384	5,558	4,382	14,268	3,362	15,117	25,446	...	1,430	2,515	...	...	2,669	31,580	135,301
Cedar Falls & Minnesota.....	14,010	1,100	332	4,868	2,088	10,500	7,800	...	705	640	...	...	1,212	39,210	42,395
Dubuque & Sioux City.....	165,496	11,200	16,175	50,115	20,442	41,284	85,040	...	6,719	5,612	...	...	5,064	40,218	454,495
Iowa Falls & Sioux City.....	135,761	4,692	8,585	29,900	18,902	24,867	59,886	...	3,123	3,332	...	...	1,352	67,832	338,633
Chicago, St. Paul & Kansas City	64,708	111,446	29,510	65,187	74,966	200,367	243,665	4,211	4,183	10,120	39,334	30,519	60,177	91,953	1,030,386
Iowa Northern.....	...	...	...	...	...	...	39,068	...	...	...	...	...	...	...	39,068
Minneapolis & St. Louis.....	178,002	99,190	7,538	14,309	50,338	175,811	82,289	21,667	2,404	3,634	36,284	103,980	29,217	70,773	874,645
Ottumwa & Kirksville.....	...	...	...	...	...	...	224,461	...	...	...	...	...	...	...	224,461
Sioux City & Pacific.....	73,789	4,557	5,904	25,171	9,750	115,695	67,769	1,075	2,492	3,118	2,127	36,659	3,441	85,924	437,441
Wabash Western.....	629,627	100,844	...	181,278	108,710	466,752	374,198	...	...	...	...	...	...	1,624,324	2,875,733
Keokuk & Western.....	26,198	1,777	184	15,618	2,228	22,443	97,906	525	1,319	375	1,409	376	7,701	16,429	194,207
Centerville, Moravia & Albion...	541	193	1,497	99	...	2,005	...	...	...	...	...	...	...	18	132
Mason City & Fort Dodge.....	12,591	607	137	1,756	1,149	5,567	48,076	670	172	71	388	1,503	235	1,661	74,649
Omaha & St. Louis.....	138,680	2,159	10,494	22,439	2,577	22,297	83,105	4,128	1,711	5,096	7,014	3,072	2,132	3,072	346,940
Clatinda & St. Louis.....	17,715	56	...	1,271	410	1,405	143	64	30	...	36	185	28	610	21,953

NARROW GAUGE ROADS.															
Des Moines & Kansas City.....	3,854	563	404	3,243	240	1,598	2,887	19	243	40	887	71	73	1,386	14,503
Des Moines & Northwestern....	25,190	249	30	9,805	5,750	3,511	8,588	48	225	150	1,455	150	114	9,194	64,807
St. Louis, Des Moines & North.	6,242	851	.....	5,893	388	2,035	6,491	183	265	384	379	476	313	8,248	23,643
Total	7,304,531	1,894,100	528,467	2,516,764	1,239,593	6,161,577	7,871,505	466,319	253,319	158,783	1,760,083	1,382,085	1,081,444	9,923,675	42,374,611

TABLE No. XXII.

IOWA TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural products.	Lumber and forest products.	Coal.	Plastering and cement.	Salt.	Petroleum and oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Merchandise.	Total.
Burlington, Cedar Rapids & Northern...	224,638	73,393	23,403	86,320	75,210	135,866	276,851	49,389	.....	.....	26,085	11,666	30,605	186,406	1,209,831
Central Iowa.....	7,999	1,136	.....	6,587	180	4,175	419,043	29,888	35	434	208	3,738	.....	24,779	468,873
Chicago, Burlington & Quincy.....	548,802	21,693	65,947	263,747	37,006	414,289	498,096	29,888	32,536	.....	132,678	29,969	224,083	170,373	2,469,125
Kansas City, St. Jo & Council Bluffs.....	21,967	1,837	2,419	20,002	534	18,823	9,999	1,939	807	283	589	2,606	602	42,550	124,857
Chicago, Iowa & Dakota.....	3,765	376	.....	2,682	.....	1,321	3,884	135	183	67	.....	.....	.....	3,411	15,894
Chicago, Milwaukee & St. Paul.....	389,795	16,288	59,215	156,051	108,300	161,069	74,381	9,110	1,464	.....	36,299	72,105	13,023	203,267	1,300,367
Chicago & Northwestern.....	543,862	18,354	18,354	147,750	61,804	123,319	436,235	8,692	348	4,950	1,373	35,580	10,456	100,488	1,512,155
Chicago, Rock Island & Pacific.....	553,010	54,276	83,065	189,857	110,681	343,034	569,363	21,880	27,285	21,362	75,249	51,971	93,667	344,851	2,489,371
Chicago, St. Paul, Minneapolis & Omaha.....	46,914	1,968	505	7,039	1,634	53,030	555	64	482	127	16	165	.....	49,385	114,494
Crooked Creek.....	568	66	.....	190	.....	383	54,000	.....	.....	.....	.....	.....	.....	354	56,281
Humeston & Shenandoah.....	15,815	877	531	8,960	1,015	6,029	56,300	48	496	286	.....	1,548	.....	.....	66,569
Illinois Central.....	29,384	5,598	4,382	14,298	3,362	15,117	25,446	.....	1,480	2,515	.....	.....	2,669	31,580	135,801
Cedar Falls & Minnesota.....	14,010	1,100	332	4,868	2,068	10,500	7,300	.....	705	540	.....	.....	.....	1,212	52,365
Dubuque & Sioux City.....	165,466	11,200	16,175	50,115	20,442	41,284	85,040	.....	.....	6,612	.....	.....	5,064	46,918	454,005
Iowa Falls & Sioux City.....	135,761	4,692	8,585	29,900	18,902	24,857	69,886	.....	3,123	3,332	.....	.....	.....	67,853	338,833
Chicago, St. Paul & Kansas City.....	56,624	88,768	19,028	53,898	43,223	144,367	164,549	3,611	2,832	8,231	21,966	26,249	36,765	41,810	708,021
Iowa Northern.....	10,887	5,680	699	5,832	4,763	55,018	99,068	.....	.....	.....	.....	.....	.....	.....	99,068
Minneapolis & St. Louis.....	.....	.....	.....	.....	.....	.....	89,818	9,876	252	.....	253	1,380	1,285	.....	194,411
Ottumwa & Kirksville.....	62,366	4,144	5,705	24,931	7,859	102,554	64,602	1,013	2,343	3,048	1,942	30,937	1,489	1,920	225,961
Sioux City & Pacific.....	50,368	8,064	.....	14,496	8,696	36,536	29,928	.....	.....	.....	.....	.....	.....	79,463	332,396
Wabash Western.....	11,436	782	184	14,475	731	20,123	97,553	100	846	373	262	200	7,095	81,944	220,032
Keokuk & Western.....	641	193	.....	1,497	99	2,008	.....	.....	.....	.....	.....	.....	.....	13,327	167,487
Centerville, Moravia & Albia.....	12,591	609	137	1,756	1,149	5,567	48,076	679	172	71	383	1,503	295	1,270	4,776
Mason City & Fort Dodge.....	114,148	1,217	10,424	11,686	1,570	12,476	79,890	3,910	1,049	5,183	6,613	2,888	2,145	34,721	74,649
Omaha & St. Louis.....	17,189	27	.....	798	410	1,136	113	64	15	.....	16	185	28	502	20,483
Clarinda & St. Louis.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

COMPILATION OF RETURNS.

95

[illegible]

TABLE No. XXIII.
ACCIDENTS TO PERSONS IN IOWA.

RAILROADS.	KILLED.																	INJURED.																
	Passengers.	Employees.	Others.	Total.	Deraillments.	Collisions.	Caught in frogs.	Coupling cars.	Fell from train.	Highway crossings.	Miscellaneous.	Overhead obstruction.	Stealing rides.	While intoxicated.	Trespassing on track.	Suicides.	Passengers.	Employees.	Others.	Total.	Deraillments.	Collisions.	Caught in frogs.	Coupling cars.	Fell from train.	Highway crossings.	Miscellaneous.	Overhead obstruction.	Stealing rides.	While intoxicated.	Trespassing on track.			
Burlington, Cedar Rapids & Northern.	1	5	3	9	1	1	1	1	1	1	1	1	1	1	2	2	3	21	6	30	5	2	12	2	4	1	3	1	1	1	1	1		
Central Iowa.	1	5	2	8	1	1	1	1	1	1	1	1	1	1	1	2	2	4	35	6	45	5	4	15	5	4	5	1	14	10	6	1		
Chicago, Burlington & Quincy.	3	20	13	36	7	4	1	5	6	2	7	7	7	4	8	8	5	29	13	47	11	11	4	4	15	5	4	5	1	13	1	1		
Chicago, Burlington & Council Bluffs.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1			
Kansas City, St. Jo. & Council Bluffs.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1			
St. Louis, Keokuk & Northwestern.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1			
Chicago, Milwaukee & St. Paul.	5	30	10	45	5	10	1	5	9	1	4	4	4	1	9	9	40	16	10	21	8	22	74	11	16	2	49	5	1	1	1	1		
Chicago & Northwestern.	1	15	18	34	2	2	1	3	3	1	3	3	3	3	3	3	5	8	17	29	21	4	16	1	79	24	43	4	10	10	1	1		
Chicago, Rock Island & Pacific.	1	6	10	17	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	5	5	4	1	2	3	1	2	1	1	1	1	1		
Chicago, St. Paul, Minneapolis & Omaha.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	4	4	1	1	2	3	1	2	1	1	1	1	1		
Humeston & Shenandoah.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Illinois Central.	1	2	2	5	1	1	1	1	1	1	1	1	1	1	1	1	1	9	4	14	4	5	6	1	2	4	5	1	1	1	1	1	1	
Cedar Falls & Minnesota.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	22	3	3	3	3	3	2	6	1	1	1	1	1	1	
Dubuque & Sioux City.	1	2	2	5	1	1	1	1	1	1	1	1	1	1	1	1	1	21	22	23	2	13	2	13	2	13	2	1	1	1	1	1	1	
Iowa Falls & Sioux City.	1	2	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	21	23	2	13	2	13	2	13	2	1	1	1	1	1	1	1	
Chicago, St. Paul & Kansas City.	1	2	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Iowa Northern.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Minneapolis & St. Louis.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	3	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Ottumwa & Kirksville.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
St. Louis, Keokuk & Northwestern.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Sioux City & Pacific.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Wabash Western.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Keokuk & Western.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Mason City & Fort Dodge.	1	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	2	1	4	4	1	2	2	2	2	2	2	2	2	2	2	2	
Omaha & St. Louis.	2	2	2	6	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	

TABLE No. XXIV.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL HAS BEEN INCREASED DURING THE YEAR.

RAILROADS.	CONSTRUCTION.									
	Grading.	Bridging and masonry.	Superstructure including rails.	Lands, land damages and fences.	Passenger and freight stations.	Engine houses, car sheds and turn-tables.	Machine shops, including machinery and tools.	Engineering salaries and construction expenses.	Purchase of other roads and extensions.	Total for construction.
Burlington, Cedar Rapids & Northern.....	\$ 10,074 69	\$ 4,122 59	\$ 32,000 00	\$ 9,720 40	\$ 10,510 22	\$ 75,307 35	\$ 73,141 82	\$ 9,538 03	\$ 3,576 75	\$ 84,228 63
Chicago, Burlington & Quincy.....	.....	69,515 38	82,583 71	38,034 72	15,174 07	.....	.....	.....	.....	203,408 48
Chicago, Burlington & Kansas City.....	.....	.....	2,128 38	313 25	.....	.....	.....	72 05	.....	6,890 43
Kansas City, St. Jo & Council Bluffs.....	78,183 93	.....	.....	503 32	20,068 19	.....	.....	.....	.....	98,731 44
St. Louis, Keokuk & Northwestern.....	.....	3,119 56	.....	.....	.....	.....	.....	.....	.....	6,540,236 58
Chicago, Milwaukee & St. Paul.....	77,162 85	101,967 89	438,680 00	64,577 84	180,385 22	75,307 35	73,141 82	937,605 37	6,537,406 02	7,868,968 89
Chicago & Northwestern.....	628,768 53	236,128 84	676,684 00	277,987 97	665,000 09	.....	16,800 09	23,204 68	6,420,236 90	3,121,580 99
Chicago, Rock Island & Pacific.....	.....	867,258 14	.....	150,829 67	.....	.....	.....	4,886 45	.....	1,022,761 66
Chicago, St. Paul, Minneapolis & Omaha.....	90,500 22	60,413 90	312,925 76	158,610 76	70,890 70	51,262 88	17,942 41	27,357 14	257,740 27	1,045,744 04
Chicago, Santa Fe & California.....	3,625,411 42	1,000,000 00	1,914,389 01	465,966 53	400,000 00	481,686 27	150,835 71	161,167 04	31,266,919 61	28,436,378 60
Cherokee & Dakota.....	385,060 59	553,353 06	1,061,184 49	101,462 83	126,083 38	89,378 38	116,081 86	38,222 77	2,246,302 34	2,246,302 34
Dubuque & Sioux City.....	167,680 63	56,124 25	238,138 28	147,429 74	116,286 48	.....	.....	.....	.....	713,666 36
Iowa Falls & Sioux City.....	64,016 27	501 00	104,036 73	38,946 34	67,639 06	7,637 22	.....	.....	.....	272,666 17
Chicago, St. Paul & Kansas City.....	.....	.....	10,194,185 44	.....	548 44	.....	.....	23,291,386 37	33,486,501 81	25,996 86
Minneapolis & St. Louis.....	.....	.....	19,027 77	1,419 75	.....	.....	5,000 00	.....	.....	2,900 00
Ottumwa & Kirksville.....	.....	.....	.....	2,800 00	.....	.....	.....	.....	.....	10,960 12
Sioux City & Pacific.....	1,369 86	.....	3,497 34	380 98	5,691 36	.....	.....	.....	.....	24,051 07
Omaha & St. Louis.....	.....	13,660 22	.....	1,406 25	.....	.....	.....	8,961 60	.....	203 28
NARROW GAUGE ROADS.										
Burlington & Northwestern.....	.....	.....	.....	203 28	.....	.....	.....	.....	.....	428 97
Burlington & Western.....	.....	.....	.....	123 97	308 00	.....	.....	.....	.....	129,234 11
Des Moines & Kansas City.....	.....	.....	106,367 10	2,775 82	.....	.....	.....	21,161 19	.....	9,163 31
Cedar Rapids & Marion Street Railway.....	.....	.....	8,916 46	.....	.....	.....	192 86	.....	.....	85,839,716 34
Total.....	51,198,295 06	2,760,745 83	15,185,294 15	1,462,458 69	1,598,911 96	648,362 11	868,767 78	1,237,316 90	409,690 97	85,839,716 34

TABLE No. XXIV—CONTINUED.

RAILROADS.	EQUIPMENT.							TOTAL.		
	Locomotives.	Passenger, baggage and express cars.	Parlor, dining and sleeping-cars.	Freight and other cars.	Wrecking-cars, and pile-drivers and tools.	Total for equipment.	Other expended-tures charged to property accounts.	Total expended-tures charged to property accounts.	Credits to property accounts.	Net addition to property accounts.
Burlington, Cedar Rapids & Northern.....	\$ 47,104.93	\$ 2,640.00	\$ 16,118.40	\$ 25,500.00	\$ 39,105.48	\$ 28,140.00	\$ 4,413.81	\$ 117,084.44	\$ 108,365.73	\$ 8,718.71
Chicago, Burlington & Quincy.....	7,610.03	169,070.88	55.20	2,486.77	33,119.18	680,133.31	.....	783,441.79	.....	783,441.79
Chicago, Burlington & Kansas City.....	412,545.47	55,501.25	26,000.00	644,841.83	47,822.36	1,186,710.91	.....	142,070.39	.....	142,070.39
Kansas City, St. Jo & Council Bluffs.....	271,020.14	137,446.94	13,244.07	920,415.91	.....	1,942,177.06	.....	7,748,125.58	.....	7,748,125.58
St. Louis, Keokuk & Northwestern.....	281,717.06	49,553.46	.....	847,168.20	.....	26,160.01	.....	8,555,704.80	11,900.00	8,544,104.40
Chicago & Northwestern.....	2,189.83	.....	.....	200,103.24	.....	1,178,438.72	.....	4,463,757.27	.....	4,463,757.27
Chicago, St. Paul, Minneapolis & Omaha.....	92,500.00	.....	.....	30,963.28	.....	212,174.91	.....	1,048,921.67	191,154.19	1,048,921.67
Chicago, Santa Fe & California.....	329,417.75	32,615.85	82,637.13	321,826.13	.....	92,500.00	30,963.28	2,369,815.62	.....	2,369,815.62
Cherokee & Dakota.....	.....	.....	.....	.....	.....	766,496.73	.....	29,638,553.51	.....	29,638,553.51
Chicago, St. Paul & Kansas City.....	.....	.....	.....	.....	.....	.....	.....	34,251,998.54	.....	34,251,998.54
Minneapolis & St. Louis.....	.....	.....	.....	.....	.....	.....	.....	25,995.96	.....	25,995.96
Ottumwa & Kirkville.....	.....	.....	.....	.....	.....	.....	.....	2,800.00	.....	2,800.00
Sioux City & Pacific.....	.....	.....	.....	.....	.....	.....	.....	10,950.12	.....	10,950.12
Omaha & St. Louis.....	.....	.....	.....	.....	.....	.....	.....	24,051.07	.....	24,051.07
NARROW GAUGE ROADS.										
Burlington & Northwestern.....	.....	.....	.....	.....	.....	.....	.....	203.28	.....	203.28
Burlington & Western.....	.....	.....	.....	.....	.....	.....	.....	426.97	300.00	126.97
Des Moines & Kansas City.....	.....	.....	.....	.....	.....	.....	.....	134,385.11	.....	134,385.11
Cedar Rapids & Marion Street Railway.....	.....	.....	.....	.....	.....	.....	.....	9,169.31	1,500.00	7,669.31
Total.....	1,444,055.21	389,249.72	138,104.67	3,316,571.96	96,992.88	5,458,757.37	1,242,977.09	91,560,515.39	312,919.92	91,247,599.47

TABLE No. XXV.

COMPARATIVE SUMMARY FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1884, 1886, 1888, 1889 AND 1890.

	1878.	1880.	1882.	1884.	1886.	1888.
TOTAL LENGTH OF ROAD AND BRANCHES :						
Total length of road and branches in Iowa.....	4,157.17	4,977.01	6,337.43	7,249.25	7,564.87	8,346.31
To all length of double track in Iowa.....	3.00	24.76	47.06	48.08	73.07	88.90
Total length of sidings in Iowa.....	452.61	530.55	700.73	972.32	1,155.18	1,288.21
Capital stock paid in.....	\$ 183,488,612.54	\$ 346,482,954.21	\$ 345,918,605.27	\$ 390,586,766.44	\$ 415,010,065.52	\$ 437,662,310.09
Capital stock paid in per mile of road.....	21,928.82	17,426.72	18,649.22	18,484.00	18,281.68	19,019.27
Total funded debt.....	154,155,222.38	217,991,725.53	368,782,177.78	494,108,290.74	459,485,279.86	514,734,340.30
Total unfunded debt.....	5,985,887.14	10,742,168.86	17,446,150.23	16,105,902.91	15,251,546.80	14,764,705.41
Total debt.....	160,140,809.52	228,733,894.39	386,228,328.01	510,214,193.65	474,736,826.66	529,499,045.71
Total debt per mile.....	19,158.27	16,607.02	20,822.40	20,809.97	20,760.45	24,126.81
Total stock and debt.....	344,429,452.06	493,216,848.60	732,146,983.38	830,800,900.09	889,746,893.18	965,539,065.29
Total stock and debt per mile of road.....	41,425.00	40,461.90	39,471.62	39,274.00	38,909.03	43,985.66
Total cost of road and equipment.....	316,185,372.00	393,730,231.59	669,722,467.04	793,023,488.63	844,515,450.91	818,731,176.05
Total cost of road and equipment per mile.....	40,493.76	44,426.20	36,413.81	37,296.00	39,152.56	36,745.27
Proportion of cost for Iowa.....	130,967,401.55	202,963,513.02	215,979,324.81	250,336,418.94	275,680,542.50	276,736,079.21
EARNINGS :						
From passengers.....	9,819,118.44	13,809,589.43	21,759,616.01	25,013,224.57	22,932,168.70	24,695,204.56
From express.....	927,036.91	1,147,126.73	1,862,688.90	2,388,637.39	2,319,618.97	1,769,773.97
From mails.....	766,194.24	1,188,471.41	1,723,221.26	2,288,877.71	2,323,753.81	2,491,695.97
From freight.....	32,211,873.46	47,156,826.57	66,353,972.66	72,564,819.00	69,862,047.12	66,263,413.33
From other sources.....	695,662.03	1,162,746.80	1,059,707.39	2,162,375.51	3,655,417.94	2,561,082.78
Total earnings.....	44,119,285.04	64,464,761.02	92,759,206.22	104,367,917.01	101,093,935.54	98,406,173.25
Proportion for Iowa.....	5,902.52	5,491.23	32,023,966.00	35,735,271.85	36,093,106.54	37,205,586.68
Earnings per mile of road.....	1.60	1.28	5.606.66	5,480.92	5,314.63	5,110.56
Earnings per train mile, passenger trains.....	2.03	1.13	1.69	1.22	1.07	1.18
Earnings per train mile, freight trains.....	1.89	1.17	1.60	1.47	1.56	1.43
Earnings per train mile, all trains earning revenue.....	19,067,374.45	28,817,321.35	33,982,731.69	37,671,188.83	37,910,781.90	39,906,204.71
Earnings above operating expenses.....	.....	.....	11,511,572.98	12,484,355.82	13,161,551.44	10,998,442.76
Earnings above operating expenses for Iowa.....	.....	.....	95,032,114.49	109,145,745.01	120,075,479.96	116,764,964.14
Total income from all sources.....	44,119,285.04	64,464,761.02	95,032,114.49	109,145,745.01	120,075,479.96	116,764,964.14

TABLE NO. XXV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1884 over 1882.	Increase of 1886 over 1884.	Increase of 1888 over 1886.	Decrease of 1880 from 1878.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.	Decrease of 1888 from 1886.
TOTAL LENGTH OF ROADS AND BRANCHES:								
Total length of roads and branches in Iowa.....	819.86	911.82	315.42	781.44	.....	.....	.....	.....
Total length of double track in Iowa.....	21.76	1.02	24.90	183.02	.....	.....	.....	.....
Total length of sidings in Iowa.....	86.94	271.59	182.86	15.83	.....	.....	.....	.....
Capital stock paid in.....	\$ 80,993,951.66	\$ 44,663,161.17	\$ 24,423,300.08	\$ 22,552,940.47	\$	\$	\$	\$
Capital stock paid in per mile of road.....	63,536,593.15	55,536,652.96	35,377,949.12	55,263,660.44	.....	.....	.....	.....
Total funded debt.....	4,756,581.72	53,965,805.64	34,522,693.01	54,876,213.95	.....	.....	.....	.....
Total unfunded debt.....	68,593,081.87	53,965,805.64	34,522,693.01	54,876,213.95	.....	.....	.....	.....
Total debt.....	148,787,397.54	98,653,906.81	58,945,983.08	75,792,172.11	.....	.....	.....	.....
Total debt per mile.....	148,787,397.54	98,653,906.81	58,945,983.08	75,792,172.11	.....	.....	.....	.....
Total stock and debt.....	83,534,859.59	123,301,021.59	51,491,962.31	6,076.63	963.10	197.62	364.97	.....
Total cost of road and equipment.....	3,929.44	1,866.56	1,866.56	.....	.....	.....	.....	.....
Total cost of road and equipment per mile.....	71,993,111.47	34,357,194.13	25,344,123.56	.....	.....	.....	.....	.....
Proportion of cost for Iowa.....	.....	.....	.....	.....	.....	.....	.....	.....
EARNINGS.								
From passengers.....	3,990,470.99	3,253,608.56	.....	1,163,035.86	.....	.....	2,081,055.87	.....
From express.....	490,889.82	505,918.19	.....	.....	.....	.....	49,018.42	549,845.70
From freight.....	429,277.90	535,558.45	64,875.10	170,943.16	.....	.....	.....	.....
From other sources.....	14,341,953.11	6,210,877.17	.....	.....	.....	.....	2,701,902.71	3,499,533.79
Total earnings.....	361,484.71	1,102,690.19	1,493,120.43	.....	.....	.....	3,273,981.47	1,094,385.16
Proportion for Iowa.....	20,340,476.88	11,698,710.79	.....	.....	.....	.....	.....	.....
Earnings per mile of road.....	.....	3,711,306.82	357,894.69	1,202,480.14	.....	.....	.....	.....
Earnings per train mile, passenger trains.....	.....	.....	.....	.....	411.29	125.74	166.29	201.67
Earnings per train mile, freight trains.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings per train mile, all trains.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings above operating expenses.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings above operating expenses for Iowa.....	9,729,946.90	3,688,457.14	230,593.16	1,974,018.46	.....	.....	.....	.....
Total earnings from all sources.....	20,340,475.98	14,113,630.52	10,929,794.93	2,123,105.24	.....	.....	.....	3,290,516.82

TABLE No. XXV.

COMPARATIVE SUMMARY FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1884, 1886 AND 1888.

	1878.	1880.	1882.	1884.	1886.	1888.
TOTAL LENGTH OF ROAD AND BRANCHES :						
Total length of road and branches in Iowa.....	4,157.17	4,977.01	6,337.43	7,249.25	7,564.87	8,346.81
To a length of double track in Iowa.....	3.00	24.76	47.06	48.08	73.07	88.90
Total length of sidings in Iowa.....	452.61	539.55	700.73	972.32	1,155.18	1,288.21
Capital stock paid in.....	\$ 183,488,642.54	\$ 346,482,954.21	\$ 345,918,605.27	\$ 390,586,766.44	\$ 415,010,066.52	\$ 437,562,310.09
Capital stock paid in per mile of road.....	21,928.62	17,426.72	18,648.22	18,464.00	18,281.68	19,019.27
Total funded debt.....	154,155,222.38	217,991,725.53	383,782,171.78	494,108,230.74	459,485,279.86	514,748,340.30
Total unfunded debt.....	5,985,887.14	10,742,168.86	17,446,150.23	16,105,902.91	15,251,546.80	14,764,705.41
Total debt.....	160,140,809.52	228,733,894.39	386,228,324.01	440,214,133.65	474,736,826.66	529,513,045.71
Total debt per mile.....	19,158.27	16,607.02	20,322.40	20,809.97	20,760.45	24,126.81
Total stock and debt.....	344,429,452.06	493,216,848.60	732,146,983.28	830,800,900.09	889,746,893.18	985,539,065.29
Total stock and debt per mile.....	41,425.00	40,461.90	39,471.62	39,274.00	38,909.03	43,985.66
Total cost of road and equipment.....	316,185,372.00	393,730,231.59	669,722,467.04	793,023,488.63	844,515,450.94	818,731,176.05
Total cost of road and equipment per mile.....	40,493.76	44,426.20	36,413.81	37,296.00	39,152.56	36,745.27
Proportion of cost for Iowa.....	130,967,401.55	202,963,513.02	215,979,324.81	250,336,418.94	275,680,542.50	276,736,079.21
EARNINGS :						
From passengers.....	9,819,118.44	13,809,589.43	21,759,616.01	25,013,224.57	22,332,108.70	24,095,204.56
From express.....	927,036.91	1,147,126.73	1,862,688.90	2,388,637.39	2,319,618.97	1,769,773.27
From mails.....	766,194.24	1,188,471.44	1,723,221.26	2,268,877.71	2,328,752.81	2,494,696.97
From freight.....	32,211,873.46	47,156,826.57	66,353,972.66	72,564,849.00	69,862,047.12	66,363,413.33
From other sources.....	695,662.03	1,162,746.80	1,059,707.39	2,162,327.51	3,655,447.94	2,561,052.78
Total earnings.....	44,119,285.04	64,464,761.02	92,759,206.22	104,397,917.01	101,093,935.54	98,406,173.25
Proportion for Iowa.....	5,902.52	5,491.23	5,606.66	35,735,271.85	36,093,106.54	37,295,586.68
Earnings per mile of road.....	1.60	1.28	1.36	1.22	1.07	1.18
Earnings per train mile, passenger trains.....	2.03	1.13	1.69	1.60	1.56	1.43
Earnings per train mile, freight trains.....	1.89	1.17	1.60	1.47	1.43	1.38
Earnings above operating expenses.....	19,067,374.45	28,817,321.35	33,982,731.69	37,671,183.83	37,910,781.99	39,906,294.71
Earnings above operating expenses for Iowa.....	44,119,285.04	61,464,761.02	95,032,114.49	109,145,745.01	131,161,551.44	109,988,442.76
Total income from all sources.....	44,119,285.04	61,464,761.02	95,032,114.49	109,145,745.01	120,075,479.96	116,784,964.14

TABLE NO. XXV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1884 over 1882.	Increase of 1886 over 1884.	Increase of 1888 over 1886.	Decrease of 1880 from 1878.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.	Decrease of 1888 from 1886.
TOTAL LENGTH OF ROADS AND BRANCHES:								
Total length of roads and branches in Iowa.....	819.86	911.82	315.42	781.44				
Total length of double track in Iowa.....	21.76	1.02	24.99	183.02				
Total length of sidings in Iowa.....	86.94	271.59	182.86	15.83				
Capital stock paid in.....	\$ 80,993,951.66	\$ 44,698,161.17	\$ 24,423,300.08	\$ 22,532,249.47	\$	\$	\$	\$
Total stock paid in per mile of road.....	63,836,503.15	55,526,052.96	35,377,949.12	55,263,600.44	3,501.90	185.22	182.32	
Total funded debt.....	4,766,581.72	53,985,805.64	34,522,693.01	64,876,219.95		1,340,247.32	854,356.11	486,841.39
Total unfunded debt.....	68,593,084.87	53,985,805.64	34,522,693.01	64,876,219.95		12.43	49.52	3,365.36
Total debt.....	148,787,397.54	98,653,996.81	58,945,993.09	75,792,172.11	2,551.25			
Total stock and debt per mile of road.....	83,534,859.59	123,301,021.59	51,491,962.81	5,076.63	963.10	197.62	364.97	
Total cost of road and equipment.....	3,929.44	882.19	1,856.56					
Total cost of road and equipment per mile.....	71,996,111.47	34,357,944.13	25,344,123.56					
Proportion of cost for Iowa.....								
EARNINGS:								
From passengers.....	3,990,470.90	3,253,608.56		1,163,035.86			2,081,055.87	519,845.70
From express.....	526,089.82	505,918.49					49,018.42	
From mail.....	422,277.20	535,556.45	64,875.10	170,943.16				
From freight.....	14,944,953.11	6,210,877.17					2,701,962.71	3,499,533.79
From other sources.....	467,084.77	1,102,620.12	1,493,120.43				1,094,395.16	2,687,762.29
Total earnings.....	20,345,476.88	11,068,710.79	357,834.69	1,262,480.14			3,273,981.47	
Proportion for Iowa.....		3,711,305.82					166.29	201.67
Earnings per mile of road.....					411.29	125.74		
Earnings per train mile, passenger trains.....					32	.04	.15	.30
Earnings per train mile, freight trains.....					90	.09	.04	.38
Earnings per train mile, all trains earning revenue.....					72	.13	.01	
Earnings above operating expenses.....	9,729,946.90	3,688,457.14	230,593.16	1,974,618.46				
Earnings above operating expenses for Iowa.....		972,782.84	677,193.62	2,123,108.24				
Total earnings from all sources.....	20,345,476.88	14,113,630.52	10,929,734.95					3,290,516.82

TABLE NO. XXV—CONTINUED.

	1872.	1880.	1882.	1884.	1886.	1888.
OPERATING EXPENSES:						
Maintenance of way and buildings	7,976,042.61	9,698,394.99	16,324,570.75	15,385,261.19	14,322,184.53	13,618,452.86
Motive power and cars	3,914,877.28	5,122,060.67	7,902,604.06	10,175,679.67	9,757,859.57	10,400,513.61
Conducting transportation	10,511,914.51	16,171,418.16	26,634,596.17	31,922,456.58	30,057,371.96	34,127,127.60
General expenses	2,534,028.44	4,652,565.85	7,884,403.55	9,213,330.74	9,685,333.49	8,412,549.34
Total operating expenses	25,026,682.84	36,647,439.67	58,776,474.53	66,696,728.18	63,183,153.55	66,512,407.89
Proportion for Iowa	12,565,950.23	13,962,163.77	20,512,363.00	23,250,916.09	22,381,555.10	26,297,163.52
Operating expenses per mile of road	3,348.20	3,038.51	3,552.64	3,542.61	3,321.61	3,431.14
Operating expenses per train mile	1.09	1.03	1.16	1.14	1.09	1.14
Operating expenses, per cent of earnings	57	55	63	64	62	61
Interest and rental	11,518,010.88	13,558,356.37	21,845,092.58	25,575,417.27	26,370,777.23	23,547,968.68
Interest and rental per mile of road	1,449.35	1,170.26	1,320.38	1,305.76	1,295.54	1,228.33
Interest and rental, per cent of earnings	26	2	23	24	28	21
Operating expenses, interest and rental	35,541,613.72	49,205,796.04	80,621,567.11	92,971,046.92	101,847,946.50	104,964,934.95
Operating expenses, interest and rental per mile	4,889.14	4,199.41	4,873.02	4,746.75	4,587.30	5,375.73
Operating expenses, interest and rental per train mile	1.58	1.03	1.03	1.31	1.13	1.36
Operating expenses, interest and rental, per cent of earnings	83	76	87	89	99	99
TRAIN MILEAGE:						
Miles run by passenger trains	6,649,187.00	12,618,247.00	18,575,194.00	24,235,331.00	25,699,538.00	27,649,516.00
Miles run by freight trains	15,871,548.00	41,513,231.00	39,106,906.00	46,788,236.00	44,773,147.00	49,152,984.00
Miles run by switching trains	510,180.00	.....	6,744,011.00	.....	.....	16,897,372.00
Miles run by trains earning revenue	23,030,905.00	54,131,478.00	64,426,111.00	71,023,617.00	70,472,685.00	76,832,416.00
Miles run by construction and other trains	1,445,729.00	5,742,078.00	14,005,754.00	23,727,376.00	19,333,777.00	4,391,239.00
PASSENGERS:						
Total number carried	7,511,770.00	11,422,337.00	20,977,026.00	24,634,853.00	26,150,306.00	29,435,546.00
Total number carried one mile	280,274,228.00	475,410,765.00	787,021,261.00	983,314,683.00	830,188,361.00	946,631,547.00
Average rate of fare per mile, per passenger, cents	3.50	2.90	2.75	2.52	2.50	2.57
Average distance traveled by each passenger, miles	37.30	41.60	37.47	40.32	33.66	32.16
FREIGHT:						
Total tons carried	6,804,338.00	21,665,716.00	31,062,715.00	35,118,143.00	35,802,951.00	39,193,762.00
Total tons carried one mile	1,514,063,462.00	3,603,543,923.00	1,631,554,735.00	6,063,716,737.00	6,222,095,055.00	6,744,546,874.00
Average rate in cents	3.10	1.30	1.29	1.20	1.13	1.09
Average length of haul for each ton carried, miles	222.50	166.30	149.10	172.65	173.80	137.13

INVESTIGATION OF ACCIDENTS.

TABLE No. XXIV.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL HAS BEEN INCREASED DURING THE YEAR.

RAILROADS.	CONSTRUCTION.										Total for construction.
	Grading.	Bricklay and masonry.	Superstructure including rails.	Lands, land damages and fences.	Passenger and freight stations.	Engine houses and turn-tables.	Machine shops, including machinery and tools.	Engineering salaries and construction expenses.	Purchase of other roads and extensions.		
Burlington, Cedar Rapids & Northern	\$ 10,074.69	\$ 4,122.59	\$ 32,000.00	\$ 9,720.40	\$ 10,510.32	\$	\$ 8,600.00	\$ 9,588.63	\$	\$	\$ 84,226.63
Chicago, Burlington & Quincy	.....	69,516.88	85,583.71	33,034.72	15,174.67	.....	.....	.....	.....	.....	203,308.48
Chicago, Burlington & Kansas City	.....	.....	2,128.38	313.25	.....	.....	.....	72.05	3,876.75	.....	6,890.43
Kansas City, St. Jo & Council Bluffs	.....	.....	.....	503.32	20,088.19	.....	.....	.....	.....	.....	98,731.44
St. Louis, Keokuk & Northwestern	78,139.93	.....	.....	.....	.....	.....	73,141.82	937,605.37	6,337,406.02	.....	6,540,525.58
Chicago, Milwaukee & St. Paul	77,192.95	101,167.89	438,630.05	64,577.34	180,585.29	75,397.35	18,800.09	28,204.66	6,420,236.90	.....	7,368,893.89
Chicago & Northwestern	628,768.53	226,126.81	676,684.60	277,857.27	595,000.00	.....	1,800.09	.....	662,138.01	.....	3,121,580.09
Chicago, Rock Island & Pacific	.....	857,236.14	.....	160,559.67	.....	.....	.....	4,886.45	.....	.....	1,022,761.65
Chicago, St. Paul, Minneapolis & Omaha	30,570.22	60,413.90	312,925.76	153,610.76	70,900.70	51,292.88	17,942.41	27,357.14	257,740.27	.....	1,045,744.04
Chicago, Santa Fe & California	3,625,414.42	1,000,000.00	1,914,269.01	465,955.53	40,000.00	451,696.27	150,832.71	161,167.04	21,256,919.61	.....	23,426,378.60
Cherokee & Dakota	885,060.59	558,353.05	1,051,184.49	101,462.83	196,083.96	99,378.30	116,381.85	38,222.77	.....	.....	2,246,352.34
Dubuque & Sioux City	167,680.63	56,124.25	226,138.26	147,435.74	116,290.48	.....	.....	.....	.....	.....	113,866.36
Iowa Falls & Sioux City	64,016.27	501.00	104,505.78	88,345.34	57,639.86	7,637.22	.....	.....	.....	.....	272,665.17
Chicago, St. Paul & Kansas City	.....	.....	10,194,135.44	.....	.....	.....	.....	.....	23,291,366.37	.....	33,485,501.81
Minneapolis & St. Louis	.....	.....	19,027.77	1,419.75	548.44	.....	5,000.00	.....	.....	.....	25,896.96
Ottumwa & Kirville	.....	.....	2,800.00	2,800.00	.....	.....	.....	.....	.....	.....	2,800.00
Sioux City & Pacific	1,329.85	.....	3,497.34	890.98	5,691.95	.....	.....	.....	.....	.....	10,950.12
Omaha & St. Louis	.....	13,660.22	.....	1,469.25	.....	.....	.....	8,961.60	.....	.....	24,051.07
NARROW GAUGE ROADS.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Northwestern	.....	.....	.....	203.28	.....	.....	.....	.....	.....	.....	203.28
Burlington & Western	.....	.....	.....	124.97	303.00	.....	.....	.....	.....	.....	426.97
Des Moines & Kansas City	.....	.....	105,357.10	2,775.82	.....	.....	.....	21,161.19	.....	.....	129,294.11
Cedar Rapids & Marion Street Railway	.....	.....	8,976.46	.....	.....	.....	192.85	.....	.....	.....	9,169.31
Total	51,128,235.06	2,760,745.93	15,185,294.15	1,462,458.62	1,568,911.96	648,392.11	385,757.73	1,257,316.90	57,409,680.97	85,889,716.34	

TABLE No. XXIV—CONTINUED.

RAILROADS.	EQUIPMENT.							TOTAL.		
	Locomotives.	Passenger, baggage and express cars.	Parlor, dining and sleeping-cars.	Freight and other cars.	Weekling-cars, tools, pile-drivers and	Total for equipment.	Other expended to property accounts.	Total expended to property accounts.	Credits to property accounts.	Net addition to property accounts.
Burlington, Cedar Rapids & Northern	\$ 47,104.93	\$ 2,640.00	\$ 16,118.40	\$ 25,500.00	\$ 39,105.48	\$ 28,140.00	\$ 4,413.81	\$ 117,084.44	\$ 108,363.73	\$ 8,718.71
Chicago, Burlington & Quincy	7,610.03	109,070.88	10,118.40	290,147.42	39,105.48	580,133.31	8,877.20	783,441.79	783,441.79	8,877.20
Chicago, Burlington & Kansas City	7,610.03	2,421.34	55.20	33,119.18	133.20	43,331.95	1,207.60	142,070.39	142,070.39	142,070.39
St. Louis, Keokuk & Northwestern	412,545.47	55,501.25	26,009.00	614,841.83	47,822.36	1,186,716.91	1,342,177.06	7,748,125.58	7,748,125.58	7,748,125.58
Chicago, Milwaukee & St. Paul	271,020.14	137,446.94	13,244.07	922,415.91	26,160.01	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Chicago, Rock Island & Pacific	281,717.06	49,553.46	26,009.00	847,108.20	9,331.84	212,174.91	30,963.28	2,369,815.62	2,369,815.62	2,369,815.62
Chicago, St. Paul, Minneapolis & Omaha	2,189.83	30,103.24	13,244.07	200,103.24	9,331.84	212,174.91	30,963.28	2,369,815.62	2,369,815.62	2,369,815.62
Chicago, Santa Fe & California	82,500.00	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Cherokee & Dakota	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Chicago, St. Paul & Kansas City	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Minneapolis & St. Louis	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Omaha & Pacific	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
St. Louis & Pacific	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
St. Louis & North Western	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Omaha & St. Louis	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Burlington & North Western	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Burlington & Western	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Des Moines & Kansas City	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Cedar Rapids & Marion Street Railway	329,417.75	32,615.85	82,637.00	321,826.13	766,496.73	1,178,438.72	2,224,182.76	4,463,757.27	4,463,757.27	4,463,757.27
Total.	1,444,055.21	389,249.72	138,104.67	3,316,571.96	96,992.88	5,455,757.37	2,242,977.09	11,560,515.89	312,919.92	11,247,599.47

TABLE No. XXV.

COMPARATIVE SUMMARY FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1884, 1886 AND 1888.

	1878.	1880.	1882.	1884.	1886.	1888.
TOTAL LENGTH OF ROAD AND BRANCHES:						
Total length of road and branches in Iowa.....	4,157.37	4,977.01	6,827.43	7,249.25	7,564.87	8,346.31
To a length of double track in Iowa.....	452.81	534.76	700.73	43.08	73.07	88.90
Total length of sidings in Iowa.....	183,488,612.64	346,482,934.91	345,018,605.21	390,586,766.44	415,010,066.52	437,562,310.09
Capital stock paid in.....	21,925.82	217,931,738.53	363,782,177.78	494,108,280.73	459,486,279.86	514,748,340.50
Total funded debt.....	184,153,222.84	10,749,188.86	77,436,180.23	16,100,902.91	15,361,540.80	14,764,706.41
Total unfunded debt.....	6,960,861.34	226,732,861.36	886,728,228.01	410,214,183.65	474,736,228.66	529,613,046.61
Total debt.....	160,140,182.19	19,188.27	20,522.40	20,804.97	20,760.46	24,126.81
Total debt per mile.....	344,429,432.06	493,216,346.60	732,146,953.23	830,900,900.09	869,746,568.18	965,539,066.29
Total stock and debt per mile of road.....	316,180,372.00	40,811.50	33,471.61	39,274.00	35,903.03	43,966.66
Total cost of road and equipment.....	40,467.76	393,730,281.56	689,722,467.04	793,023,488.63	844,516,450.91	818,731,176.06
Total cost of road and equipment per mile.....	130,867,401.56	202,963,513.02	315,919,224.51	250,336,418.91	275,680,542.50	276,736,079.21
EARNINGS:						
From passengers.....	9,819,118.44	13,809,599.43	21,759,616.01	25,013,224.57	22,832,168.70	24,086,204.56
From express.....	227,036.91	1,167,126.73	1,862,688.90	2,368,637.39	2,219,618.97	1,769,773.27
From mail.....	766,194.24	1,186,471.14	1,723,221.26	2,268,877.71	2,328,793.81	2,491,696.97
From freight.....	32,211,873.46	47,166,528.57	66,363,972.66	72,564,819.00	69,862,047.12	66,363,413.83
From other sources.....	683,662.03	1,162,746.80	1,066,707.39	2,162,327.51	3,655,437.94	2,561,062.78
Total earnings.....	44,119,286.04	64,664,161.02	92,736,206.22	104,367,917.01	101,063,330.54	94,406,173.26
Proportion for Iowa.....	5,902.62	5,491.23	32,023,866.00	36,786,271.85	36,093,106.54	37,266,886.68
Earnings per mile of road.....	1.60	1.28	6,006.68	6,490.92	6,311.63	6,110.46
Earnings per train mile, passenger trains.....	1.60	1.36	1.22	1.22	1.07	1.18
Earnings per train mile, freight trains.....	2.69	1.12	1.69	1.60	1.56	1.43
Earnings per train mile, all trains earning revenue.....	1.69	1.17	1.47	1.47	1.31	1.30
Earnings above operating expenses.....	19,067,374.45	26,817,313.35	33,982,731.69	37,671,188.83	37,910,781.89	39,906,294.71
Earnings above operating expenses for Iowa.....	44,119,286.04	61,464,761.02	95,032,114.39	109,146,745.01	120,075,479.96	116,764,964.14
Total income from all sources.....	44,119,286.04	61,464,761.02	95,032,114.39	109,146,745.01	120,075,479.96	116,764,964.14

TABLE NO. XXV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1884 over 1882.	Increase of 1886 over 1884.	Increase of 1888 over 1886.	Decrease of 1880 from 1878.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.	Decrease of 1888 from 1886.
TOTAL LENGTH OF ROADS AND BRANCHES:								
Total length of roads and branches in Iowa.....	819.86	911.82	315.42	781.44	.....	.....	.....	.....
Total length of double track in Iowa.....	21.76	1.02	21.96	183.02	.....	.....	.....	.....
Total length of sidings in Iowa.....	86.94	271.59	182.86	18.93	.....	.....	.....	.....
Capital stock paid in.....	\$ 80,993,951.66	\$ 44,688,161.17	\$ 24,423,300.08	\$ 22,552,249.47	\$	\$	\$	\$
Capital stock paid in per mile of road.....	63,836,503.15	55,526,032.96	35,377,349.12	55,263,600.44	3,501.90	185.22	182.32	.....
Total funded debt.....	4,756,581.72	53,985,805.64	34,522,693.01	64,876,219.95	.....	1,340,247.32	884,356.11	486,541.39
Total unfunded debt.....	68,593,084.87	53,985,805.64	.....	.....	.....	.....	.....	.....
Total debt.....	148,767,397.54	98,653,996.81	58,945,393.69	75,792,172.11	2,551.26	12.43	49.52	3,365.36
Total debt and stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Total stock and debt per mile of road.....	83,534,959.59	123,301,021.59	51,491,362.31	6,076.63	993.10	197.62	364.97	.....
Total cost of road and equipment.....	3,923.44	882.19	1,866.76	.....	.....	.....	.....	.....
Total cost of road and equipment per mile.....	71,996,111.47	34,357,694.13	25,344,123.56	.....	.....	.....	.....	.....
Proportion of cost for Iowa.....	.....	.....	.....	.....	.....	.....	.....	.....
EARNINGS:								
From passengers.....	3,990,470.99	3,253,608.56	.....	1,163,035.98	.....	.....	2,081,055.87	.....
From express.....	520,069.82	556,918.49	.....	.....	.....	.....	49,018.42	549,845.70
From mail.....	422,277.20	535,356.45	64,876.10	170,943.16	.....	.....	.....	.....
From freight.....	14,944,953.11	6,210,877.17	.....	.....	.....	.....	2,701,962.71	3,499,533.79
From other sources.....	467,084.77	1,102,626.12	1,493,120.43	.....	.....	.....	1,694,395.16	.....
Total earnings.....	20,345,476.88	11,686,710.79	3,711,505.82	1,202,480.14	.....	.....	3,273,981.47	2,687,762.29
Proportion for Iowa.....	.....	.....	357,834.69	.....	.....	.....	.....	.....
Earnings per mile of road.....	.....	.....	.....	.....	411.29	125.74	166.29	201.07
Earnings per train mile, passenger trains.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings per train mile, freight trains.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings per train mile, all trains.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings above operating expenses.....	.....	.....	.....	.....	.....	.....	.....	.....
Earnings above operating expenses for Iowa.....	9,729,946.90	3,688,467.14	230,593.16	1,974,618.46	.....	.....	.....	.....
Total earnings from all sources.....	20,345,476.88	14,113,630.52	10,929,734.95	2,123,108.24	.....	.....	.....	3,290,515.82

TABLE NO. XXV—CONTINUED.

	1878.	1880.	1882.	1884.	1886.	1888.
OPERATING EXPENSES:						
Maintenance of way and buildings.....	7,976,042.61	9,693,394.99	16,324,470.75	15,395,261.19	14,322,193.53	13,618,452.96
Motive power and cars.....	3,214,577.28	5,125,060.67	7,802,694.01	10,765,619.47	9,767,689.57	10,440,614.61
Conducting transportation.....	10,511,914.01	16,110,518.16	26,684,086.11	31,972,466.58	30,067,811.49	31,137,127.60
General expenses.....	1,584,028.34	4,632,360.80	8,854,403.59	9,373,360.14	9,166,571.29	8,419,519.34
Total operating expenses.....	25,028,623.24	38,541,338.56	58,776,474.55	66,496,728.18	63,166,153.95	66,919,407.85
Proportion for Iowa.....	12,563,863.23	19,883,763.77	20,512,383.00	23,246,916.08	23,581,530.10	23,297,183.92
Operating expenses per mile of road.....	3,948.20	3,066.51	3,662.64	3,542.61	3,321.61	3,431.14
Operating expenses per train mile.....	1.57	.95	.70	.74	.60	.59
Operating expenses, per cent of earnings.....	11.518,010.58	13,153,356.37	21,845,092.68	25,575,447.77	28,370,777.23	28,547,948.68
Interest and rental.....	1,459.98	1,170.26	1,320.28	1,506.75	1,266.54	1,268.32
Interest and rental, per mile of road.....	1.459.98	1.170.26	1.320.28	1.506.75	1.266.54	1.268.32
Operating expenses, interest and rental, per cent of earnings.....	35,541,613.72	49,205,798.04	80,621,167.11	92,971,046.92	101,847,946.60	104,904,934.35
Operating expenses, interest and rental, per mile.....	4,869.14	4,198.44	4,873.02	4,746.75	4,667.50	5,375.73
Operating expenses, interest and rental per train mile.....	1.18	.91	1.03	1.51	1.13	1.36
Operating expenses, interest and rental, per cent of earnings.....	.83	.76	.57	.59	.49	.59
TRAFFIC MILEAGE:						
Miles run by passenger trains.....	6,649,187.00	12,618,247.00	18,575,194.00	24,235,381.00	25,690,838.00	27,640,516.00
Miles run by freight trains.....	15,871,458.00	41,515,231.00	39,106,906.10	46,786,236.00	44,773,147.00	49,822,394.00
Miles run by switching trains.....	610,180.00	64,131,475.00	64,428,111.00	71,023,617.00	70,472,965.00	70,832,416.00
Miles run by trains earning revenues.....	23,630,965.00	54,131,475.00	64,428,111.00	71,023,617.00	70,472,965.00	70,832,416.00
Miles run by construction and other trains.....	1,445,726.00	5,142,075.00	14,006,764.00	23,721,276.00	19,353,777.00	4,391,288.00
PASSENGERS:						
Total number carried.....	7,511,770.00	11,423,337.00	20,977,026.00	24,634,863.00	26,150,306.00	29,435,946.00
Total number carried one mile.....	280,274,222.00	476,410,765.00	787,021,961.00	963,314,693.00	890,188,361.00	946,631,547.00
Average rate of fare per mile, per passenger, cents.....	2.50	2.90	2.75	2.52	2.60	2.57
Average distance traveled by each passenger, miles.....	37.30	41.60	37.47	40.32	38.66	32.16
FREIGHT:						
Total tons carried.....	6,804,338.00	21,665,716.00	31,062,785.00	35,119,142.00	35,962,581.00	39,198,762.00
Total tons carried one mile.....	1,514,063,462.00	3,603,945,225.00	1,631,664,785.00	6,063,716,737.00	6,222,065,065.00	6,744,548,574.00
Average rate in cents.....	3.10	1.30	1.29	1.20	1.13	.99
Average length of haul for each ton carried, miles.....	222.60	166.30	149.10	172.66	173.80	187.13

INVESTIGATION OF ACCIDENTS.

INVESTIGATION OF ACCIDENTS

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, March 31, 1888.

HON. WM. LARRABEE, *Governor of Iowa* :

SIR—In the matter of the collision at Pacific Junction on December 9th, 1887, between freight train No. 18, of the Kansas City, St. Joseph & Council Bluffs Railroad Company and freight train No. 13, of the Chicago, Burlington & Quincy Railroad Company. Investigated Dec. 13, 1887:

At 8:15 on the morning of December 9th, freight train No. 18, of the Kansas City, St. Joseph & Council Bluffs Railroad Company, south bound, and freight train No. 13, west bound, of the Chicago, Burlington & Quincy Railroad Company, came together at Pacific Junction, crushing the leg, afterwards amputated, of Brakeman Lee Shay. The tracks of these companies cross at this point, and are connected with a "Y." There is also a switch, or passing track. No. 13 was switching on the "Y," and had pulled partly out on the main line in order to back down. No. 18 was south bound and had the right of the road for twelve hours against trains of its class. It was a foggy morning and the rules of the company provide that trains are to be run slowly and carefully during or after a storm. Council Bluffs was the meeting point of these trains; that is, No. 13 was due in Council Bluffs before No. 18 was due to leave.

Engineer J. B. Kirsch pulled 13 onto the Y at 8:15, and out on the main line to back down on the side track to make room for No. 5, the west bound passenger, to pass. Just as he came to a stop preparatory to backing onto the side track, he heard the whistle for brakes of 18. He backed his train two or three car lengths and had reached a speed of six to eight miles an hour. No. 13 was about eight car lengths out on the main line when she was struck. It has been the custom to use the main line as a yard at Pacific Junction in all directions for twenty car lengths. There are no yard limit posts up, and it has not been the custom to flag on the main line. All trains stop at Pacific Junction, being a crossing and registering station, and should come in at a reasonable rate of speed and under full control. Twenty miles an hour is the maximum rate of speed of freight trains on the K. C. road, unless a higher rate is made by time card or a special order given to run at higher rate of speed. From the testimony of the train crew of 18, they were running twenty-eight to thirty miles an hour when they approached

the switches at Pacific Junction, and about ten miles when they first saw 13 some twelve to fifteen car lengths away, and at four to six miles when they struck. Train crew of 13 were of the opinion that 18 was running at thirty-five to forty miles an hour, and at from eighteen to twenty miles when she struck. The distance and time from Council Bluffs to Pacific Junction would show an average speed of over thirty-five miles. In the absence of yard limits, and on a foggy morning, No. 18 should have flagged when using the main line in switching. The speed at which No. 18 was running was clearly a violation of the rules, and was hazardous in such weather as prevailed at the time. All trains are required under the rules to come to a full stop at meeting and passing points, and to be under full control when approaching stations. No. 18 was certainly not under full control when approaching this station, and it is quite doubtful if at the speed it was going it could have been stopped at the crossing as by law required. The point of the intersection of the K. C. main line by the Y of the Q, was practically a meeting point of two lines, and safety would dictate that a full stop should be made.

Chapter 163, laws of the Twentieth General Assembly, entitled "An act to prevent accidents at railroad crossings," reads as follows: "Section 1. All trains run upon any railroad in this State which intersects or crosses, or is intersected or crossed by any other railroad upon the same level, shall be brought to a full stop at a distance not less than two hundred feet nor more than eight hundred feet from the point of intersection or crossing of such road, before such intersection or crossing is passed by such train. Section 2. Every engineer violating the provisions of the preceding section shall, for each offense, forfeit one hundred dollars, to be recovered in an action in the name of the State of Iowa for the benefit of the school fund, and the corporation on whose road such offense is committed shall forfeit, for each offense so committed, the sum of two hundred dollars, to be recovered in like manner."

From the evidence in this case it is quite clear that the engineer of No. 18 had no intention of making the stop required by law at the intersection of the C., B. & Q. connecting track with the K. C. track.

The Commissioners recommend that all south bound trains on the K. C. track be required to stop under "chapter 163" at the connecting intersection of the C., B. & Q. track heretofore mentioned. They also recommend that the yard limits at Pacific Junction, the yards being used in common by the two lines, should be definitely defined by posts, and that all trains using the main lines for switching purposes beyond the limits so fixed should protect with a flag.

Respectfully submitted.

By order of the Board.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA,
OFFICE OF RAILROAD COMMISSIONERS, }
DES MOINES, March 31, 1888.

HON. WILLIAM LARRABEE, *Governor of Iowa* :

SIR—In the matter of the investigation of the rear end collision between special east bound freight and first section of freight No. 4 at Dow City, February 2, 1888. Investigated February 7, 1888.

This collision occurred at the station of Dow City, on the western division of the Chicago & Northwestern Railway, at about 8 o'clock in the evening of February 2d. It was a foggy night. William Stuart of Des Moines, was killed between the way car and the next car forward of first section No. 4. He was not a passenger, but was probably attempting to ride on the train without paying his fare. Fred. Eighney, rear brakeman, testifies that he saw him standing on the hind end of the way-car and told him that they were not carrying passengers; that there was a passenger train following, and he would have to take that.

First section of No. 4 passed Dunlap at 7:25, and arrived at Dow City at 7:45, in charge of Mr. Sleeper, conductor. The block was down and the train stopped for orders. Conductor received his orders and started. Train was about eight to ten rods east of station and running at about six to eight miles an hour when collision occurred.

□ The flagman of first section No. 4 did not start back to flag special east freight until he heard the whistle. He then went back four car lengths, but seeing his train moving, ran and climbed on the way-car, and as he stepped in, saw the man Stuart standing in the rear end of the car.

The rule is, that when a train stops on the main line for any cause whatsoever, the train shall be protected by flagman. This rule covers stations that are not stopping points for the special trains.

James B. Gauss was conductor of "special east," and George L. Hill, engineer. They approached Dow City at a speed of twenty miles an hour, and did not expect to stop at that station. Rule 23 of the company provides "that express passenger trains must not pass any switch at a speed exceeding fifteen miles an hour. No other train or engine must pass any switch at a speed exceeding ten miles per hour."

The maximum speed of freight trains under the rules of the company is placed at fifteen miles an hour.

The witnesses claim that they were forced to violate both of these rules in order to make time, and that these violations were known to the superintendent. Engineer Hill called for brakes when he saw "first four" about twenty car lengths away, and thought he could stop his train before striking, reversed his engine and pulled the sand lever. The rail was wet and slippery, but the engine held until she struck. The train had been running between Dunlap and Dow City switches at about thirty miles an hour, as it

made the distance, eight miles, in about fifteen minutes. He eased off his engine a mile and a half before reaching the switches. Engineer Hill was of the opinion that he was going at about ten miles an hour when his engine struck the way-car. Head brakeman, McDunn, of "special east," testified that the rules require brakemen to get out on top of the train in passing through stations; that he was not on the top of the train, but was standing in the gangway and got off when he saw the red light on the "first four." The engineer and conductor of both trains and the rear brakeman of first four and head brakeman of "special east" were discharged by Superintendent Hopkins.

In the opinion of the Commissioners the accident was the result of the disobedience of the rules laid down for the government of trains: First, the train should not have stopped at this station without flagmen back far enough to protect rear end from the train they knew was following. Second, the train following should have reduced its speed to ten miles per hour before reaching the switches. Third, the head brakeman should have gone on top of car and been ready to set the brakes after passing the mile board. The conductor and hind brakeman did so; the forward brakeman says, as soon as he saw the red lights he got off as soon as he could. William Stuart, who was killed, was riding on a train that did not carry passengers, and had been notified that he must get off.

By order of the Board.

Respectfully submitted.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, March 31, 1888.

HON. WILLIAM LARRABEE, *Governor of Iowa:*

In the matter of the investigation of the collision between first and second sections of freight train number thirteen of the Chicago, Burlington & Quincy Railroad Company at a point between Malvern and Hillsdale on the 11th day of December, A. D. 1887. Investigated December 18, 1887.

On the morning of December 11, 1887, at about 4:35 o'clock in the morning, two sections of freight train number thirteen collided at a point about three miles west of Malvern on the Chicago, Burlington & Quincy Railroad. Number thirteen was running in two sections: the first section being in charge of Young, conductor, with Pierson, engineer and D. P. Burnes, head brakeman; the second section was in charge of W. N. Poor, conductor, with James Sedgewood engineer, Frank Drew fireman and S. L. Thomas brakeman. Conductor Young was thrown from the caboose and badly bruised.

The first section left Creston an hour ahead of second section, but second section followed the first section out of Prescott, Corning and at Red Oak, was ten minutes behind them at Hastings. When second section pulled into Malvern, first section was making the stop at the Wabash crossing.

It appears from the testimony that first section was about stalled on the hill around the curve west of Malvern and was moving at a speed of from eight to ten miles an hour. The night was foggy. The engineer of first section when he found that his steam was going back on him whistled his flagman back, but before he got out of the door of the way car it was too late to flag. Second section was running at a speed of from eighteen to twenty-five miles an hour when the engineer discovered the red lights on the rear of first section.

The collision was due primarily to want of caution on the part of the conductor and engineer of the second section in running too closely behind first section. The speed of the second section had been increased on the level track between Malvern and the hill in order to get sufficient momentum to climb the hill. The engineer of the first section, when he saw that his engine was not going to get up the hill, should have sent his flagman back at once.

By order of the Board.

Respectfully submitted,

W. W. AINSWORTH,
Secretary.

In the matter of the investigation of the collision on the Chicago, Burlington & Quincy Railroad, between Creston and Cromwell, by the Railroad Commissioners.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, May 16, 1888.

HON. WILLIAM LARRABEE, *Governor of Iowa:*

SIR—At about 4:25 o'clock on the morning of the 13th of April, 1888, passenger train No. 5, west bound, and freight train sixth, No. 12, east bound, came together on the main line of the Chicago, Burlington & Quincy Railroad, at a point about one and three-quarters miles west of Creston, known as the "Hole." At this point there is a reverse curve leading in each direction into deep cuts. It so happened that each train pulled out of its respective cut at the same time. The freight engineer could have seen the headlight of the passenger 1,180 feet, and the passenger engineer could have seen the headlight of the freight engine 610 feet, giving the freight train 590 feet and the passenger train 305 feet in which to stop before reaching the point of collision.

The engines of both trains were thrown from the track, down the embankment. Charles H. Short, fireman on the freight train, was fatally injured and died within a few hours. The engineers of both trains were injured, and also the rear brakeman of the freight train, but not seriously. H. Gibbons, brakeman, was injured to such an extent that it became necessary to amputate his leg. There were no passengers injured, and no passenger cars left the track.

Passenger train No. 5 was in charge of B. K. Berry, conductor, and W. T. Carpenter, engineer, with M. O. Later, fireman.

B. K. Berry has had eleven years' experience as conductor on this line. W. T. Carpenter, the engineer of the passenger train, was a new man on this road, having been running on the Council Bluffs Division since February 23, 1888. According to his testimony he had had seven and one-half years' experience as a locomotive fireman, and about two years' experience as a locomotive engineer on eastern lines. From the examination given him it appeared that he was a competent locomotive engineer, and that he used all the means within his power to stop his train.

The east bound freight train, designated as "sixth number twelve," was in charge of H. S. Armstrong, conductor, and J. M. Osborn, engineer, with Charles H. Short as fireman, L. J. Miller and H. Gibbons, brakemen. Conductor Armstrong was an experienced man on this line. He had been on duty nearly if not quite all the time from 4 P. M. on Friday until the time of the collision. He left Council Bluffs on the Fast Mail at 4 P. M. Friday evening, arriving in Creston at 8 P. M. At 11:40 P. M. he again left Creston for Council Bluffs, where he arrived at 1:30 P. M. on Saturday, and at 3:15 P. M. he again left for Creston, this making him on duty continuously for thirty-six hours, up to the time of the accident. He testifies that he was asleep when his train went through Cromwell, the first station west of Creston, and where he should have headed in on the side track for number five. Engineer J. M. Osborne appeared confused in his mind in giving his testimony. He was in bed, and appeared to be somewhat under the influence of medicine. He was a new man on this line, having been running an engine on the division only since the 17th of March. He testified that he had been running a locomotive for twelve years. He had been continuously on duty from 9:45 P. M., Friday, until the time of the collision, except one hour and forty-five minutes at Council Bluffs, practically thirty hours and forty-five minutes. His watch stopped from being entirely run down, at 2:55, Sunday morning. This he did not discover, and thinking that he had over an hour to go from Cromwell to Creston, eight miles, before the time for the passenger to leave Creston, and seeing the white signal out, and receiving no instructions from his conductor, he went through Cromwell without stopping. Had he examined his time card carefully and observed the time that he had met trains at stations intervening between Villisca and Cromwell he would have discovered that his watch was wrong. The rear brakeman on the freight train had no watch, and from the conversation had with Conductor Armstrong at Prescott thought there was plenty of time to get in ahead of the passenger. The freight train passed Cromwell at 4:15,

and was there on the time of the passenger train, which was due to leave Creston at 4:10. It was the duty of the night operator at Cromwell, under the rules, to notify the train dispatcher at Creston of all passing trains and their time of passing.

The operator, J. Q. Adams, testified that he called Creston four times immediately after the freight passed, but failed to raise him, and that about fifteen minutes afterward Mr. John Allison, the assistant train dispatcher, called him and asked him if sixth number twelve and extra following, had arrived at Cromwell; that he then reported that sixth number twelve had passed. Assistant Train Dispatcher Allison says he called Cromwell at about 4:25, and that number five had been out then about five minutes. He was quite positive that he would have heard Adams call if he had done so, as he was at his table all the time. Operator Adams should have persisted in his calling of train dispatcher until he raised him. There were five to ten minutes time intervening between the passing of Cromwell by the freight and the releasing of the passenger at Creston, and had the dispatcher been advised promptly of the passing of sixth number twelve he could have held number five and prevented the collision.

The responsibility of this accident rests primarily with the engineer and conductor of freight train sixth number twelve. The fact that the engineer's watch had stopped is no excuse for his failure to know that more time had elapsed than he was entitled to as against number five. The conductor knowing that he was running closely on the time of an opposing train was negligent in going to sleep, and should have, in any event, directed his brakeman to have called his attention to Cromwell station when reached. The telegraph operator at Cromwell is responsible in not calling the Creston office until answered, when a train passed his station without stopping while on the time of an opposing train, particularly as the conductor failed to throw off the soup ticket required by the rules. The management that directed these men to be kept in continuous service without rest for thirty and thirty-six hours respectively, until men were unable to keep awake and physically unfitted for places where every faculty is needed to be active and awake to avoid accident, is certainly censurable. The safeguards thrown around the service by the rules of the company would have made this accident impossible if any one of the three parties directly responsible would have obeyed them. It is the wish of the Commissioners to have it fully understood that they regard the working of men without rest or sleep for long periods of time as hazardous in the extreme and not justifiable, even if the men do not object to the extra hours. The engineer and conductor in charge of the passenger train they regard as free from all blame, while there was some expert testimony to the effect that the trains might have been stopped quicker, there was not enough to satisfy them that in the short distance between these two trains when first seen, that they could have been stopped before coming together. The Commissioners find nothing in the testimony to indicate incompetency in any of the parties responsible but a

failure to obey rules and regulations that if lived up to would have made this collision impossible.

By order of the Board.

W. W. AINSWORTH,
Secretary.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS,
DES MOINES, May 5, 1888. }

To the HON. WM. LARRABEE, Governor of Iowa :

DEAR SIR—At about 4 A. M. on the morning of April 5, 1898, a train going west on the Iowa and Dakota line of the C., M. & St. P. Railway was derailed at a point in the valley of the Middle Wapsipinicon river between the bridge crossing the high water channel and the main stream. Four passengers and the engineer were killed, and twenty-one persons injured.

The evidence shows that the night was dark and foggy, and that in addition to the melting of the snow which largely ran off in the stream (the frost to a considerable extent being in the ground), it had been raining very hard during the night. The place where the accident occurred was on an embankment and a straight line; the road bed was well ballasted, and was regarded by the engineers and track repairers, who were examined, as a good piece of track. When the road was originally constructed at this place, in the fall of 1869, there was a solid embankment across this valley except the opening, 175 feet in all, left at the bridge over the river. During the summer of 1876 the high water cut through this bank, 700 feet east of this bridge, and left an opening of 246 feet; this was replaced by a pile bridge which was built two feet higher than the original grade and the embankment was raised to correspond. The bridge over the main stream was five feet higher than this high water channel bridge, being on an ascending grade of one foot in an hundred. From the point where the accident occurred the track was level for 1,300 feet east.

The immediate cause of the accident was a cake of ice that was forced over the track by a much larger one, 175 x 250 feet, that was carried by the current from a pond north of where the train left the track. The height of the water was variously estimated and sworn to, as from six to twenty-four inches below the base of the rail. It was admitted by the road master that there was a difference in level of twelve or fourteen inches between the level water north and south of the track, while some of the witnesses on the Coroner's jury made the difference three feet. There is no indication nor any testimony leading to the belief that the road bed was washed out at this point, but there was testimony showing that the water was higher north of the railroad than ever before, and that below it had more than once been as high.

The Coroner's jury find that the accident might have been averted had the rails been supported by good sound ties, so that they would have been able to withstand a severe side pressure. It was in testimony that several ties were broken, and the theory of some witnesses was that when the pilot of the engine struck the ice it was bent down and struck the ties, shoving them along until resistance sufficient to stop it was made, when it turned under and raised the forward trucks, throwing them off the track. For the purposes of this investigation it is not necessary to pursue this matter further, as there can be no means by which the exact manner, other than striking the ice, by which this train was derailed, can be ascertained.

The opening on the east bridge had been filled up for 130 feet, leaving the water way 110 feet. The water was so high at this bridge that the ice struck the stringer and obstructed its passage; this was a pile bridge, the bents about sixteen feet apart; the bridge across the main stream, 704 feet west of the first bridge, was composed of eight pile bents of sixteen feet, and a truss bridge of forty-seven feet span; this truss had begun to fail and was supported by three sets of pile bents, so that under neither of the bridges was there a free passage for large masses of ice. It is probable that difference of level in water north and south of the tracks was in a great measure due to the clogging of these waterways by ice, and the filling of more than one-half of the east bridge with earth.

About 3 in the morning Conductor Morse says that he met passenger train at Jackson Junction and asked him about the condition of the track west. He said they had no trouble, but they had better run slow between the Junction and New Hampton, particularly until they got over Plum Creek; that there was no trouble at the Wapsie. He also swears that the train was running from eighteen to twenty miles per hour, and that the brakes were on at the bridge. The train had been losing time since leaving McGregor, caused by obedience to instructions to run carefully. Mr. Shroff, brakeman, also swears that the engineer applied the air brakes going down the grade, and is positive the brakes were set before the train struck. Several of the passengers before the Coroner's jury swear that they think the train was running at the rate of forty miles per hour. Mr. Jordan, the section foreman, left this bridge at 2 o'clock in the morning, and says there was no indication of very high water there, some water passing through the east bridge. His attention was particularly attracted to the Big Wapsie, which was nearly two miles west.

In the judgment of the Commissioners, at the main channel the open span of forty-seven feet should be restored, the pile bridge over the high water channel should be opened to the size made by the high water of 1876, and the road bed east and west of and including this structure, be raised two feet, until it meets the descending grades from the east and west. With this change it is thought that neither ice nor drift could raise the water sufficiently to cause accident.

By order of the Board.

W. W. AINSWORTH,
Secretary.

Investigation of the accident on the Chicago, Burlington & Quincy Railroad on August 27, 1888, before the Board of Railroad Commissioners September 4, 1888.

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, September 22, 1888.

To his Excellency, the HON. WILLIAM LARRABEE, Governor of the State of Iowa:

In compliance with law the Commissioners would respectfully report that a collision occurred on the Chicago, Burlington & Quincy Railroad at 3:18 on the afternoon of August 27, 1888, four miles west of Krum, between an extra freight and a construction train, by which G. A. Rose, roadmaster, Dennis Griffin and Patrick Ready, section hands, were killed, and a few others were injured. The facts, about which there is no dispute, are as follows: The construction train was unloading steel between Krum and Batavia under an order addressed to Bowling, conductor, and Welch, engineer, which reads as follows: "If Henderson, going west, arrives, work will between Batavia and Krum and flag all trains. O. E. S. Time 2:29 P. M. Wahn, Operator." The extra freight, going west, received word at Fairfield to look out for Bowling (construction train) between Krum and Batavia; when train reached Krum it lacked a few minutes of passenger train time from the west. At Krum it received the following order: "Burlington, 8 27:38. Thompson and engineer, Krum, will run through Batavia 12. O. E. S. O. K. Repeated at 2:55 P. M., Krum, Hayer," which order was understood by the engineer and conductor to meet the passenger train at Batavia. The extra left Krum at 3:05, and the collision occurred at 3:15 to 3:18, which was near the time of the passenger train that should have been met at Krum, but for the orders to meet at Batavia. At Krum there was a flagman with a red flag who notified the engineer and conductor to look out for construction train between Krum and Batavia. The train started from Krum and ran down the grade reaching a speed of about eighteen miles per hour; the conductor went to the engine and had the speed reduced to about ten miles per hour, and blew the whistle a long blast three times before he saw the working train coming. The construction train was running from eight to ten miles per hour expecting the passenger train to pass it at Krum. The collision occurred in a cut on a sharp curve around a bluff. Each train could, from the testimony, have been stopped in its length, but were not seen until too late. The construction engine was working steam when the trains came together, but the shock was not great, as it did not knock engineer from the engine. Everything seem to indicate that both trains were running slow. Mr. Rose was probably killed by the debris from the wreck striking him after he had jumped from the caboose.

The other two, Griffin and Ready, were found on the wreck, dead, without any timber or anything over them.

From what has been stated above, the extra train was properly on the road west of Krum, running under absolute orders and if its speed was not too great was not in fault.

Rule 61 reads as follows: "The daily order given working train shall, unless some stated time be mentioned in the order, be considered good from 6 o'clock A. M. until 7 o'clock P. M. of that day only, and then only between the two nearest telegraph stations; but if a subsequent order to go to other parts of the road is given, the original order expires and must not be used again.

All work trains or any trains having orders to "work wild" between stations, must at all times protect themselves *absolutely* by flagging with red danger signals and torpedoes, whether standing or in motion, so effectually that they cannot be run into by trains from either direction. Dispatchers will not put out signals at stations on either side of them to protect them, but wild trains must be advised in writing of these limits, and continue to keep a sharp lookout for the working train.

This additional precaution does not relieve working trains from their full responsibility in keeping themselves protected.

"Orders for work trains will be given in the following form:

"C. & E. work wild between.....and.....flagging yourselves against all trains.

....."

The construction train was properly on the road provided there was time enough to reach Krum before the time of the passenger train for the west. Rule 61 says that "working trains shall, unless some stated time be mentioned in the order be considered good from 6 A. M. until 7 P. M." The rule further says "All work trains or other trains having orders to work wild between stations must at all times protect themselves *absolutely* by flagging with red danger signals and torpedoes, whether standing or in motion so effectually that they cannot be run into from either direction." A flag at a station four miles east of the point of collision and one three miles west with notice to look out for a construction train between Krum and Batavia does not in our judgment comply with the rule. The rule says they must protect themselves *absolutely*. This can only be done by stopping the train running toward them. Absolute protection "so that they cannot be run into whether standing or in motion" can not be reached as we read the rule in any other way. Wild trains by this rule are to be advised of the limits and directed to keep a sharp look out. The condition of absolute protection is made the duty of the working train.

Our opinion is that those whose duty it was to protect the working train, failed to obey the rule, in fact from the testimony of Mr. Bowling, conductor, we judge he did not understand it, and the engineer, John Welch, seemed to have the idea that a flagman at Krum with instructions to notify approaching trains that this train was working between the two stations was absolute protection. Too great care cannot be taken by those in au-

thority to ascertain whether their engineers and conductors understand the rules and all understand them alike.

We are further of the opinion that Conductor Bowling is censurable for leaving Batavia when he could do but ten minutes work and run at safe speed to reach Krum, also for allowing himself but six minutes to run four miles, and for disobeying Rule 3, which says, "Working trains must in all cases clear the time of passenger trains at least ten minutes and freight trains at least five minutes," which seems is not generally done. If true the officers responsible for running of trains are censurable for allowing this violation of the rule.

The engineer of the wild train is censurable for running at the rate of eighteen miles or more per hour after leaving Krum, which was recognized by the conductor in going to the engine, reducing speed to ten miles per hour and sounding the whistle.

The train dispatcher is censurable for crowding trains at the expense of safety, knowing in this case the working train was between these stations when he sent the freight.

Mr. Dey dissents from the last conclusion. He believes the duty of the dispatcher is to forward all trains as speedily as possible, and he must do so with the full confidence that all the rules and regulations for the running of trains are obeyed. Had they been obeyed in this case the accident could not have happened.

By order of the Board.

Yours very respectfully,

W. W. AINSWORTH,
Secretary.

RETURNS
OF THE
RAILROAD COMPANIES,
FOR THE YEAR ENDING JUNE 30, 1888.

REPORT

OF THE

BURLINGTON, CEDAR RAPIDS & NORTHERN

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	10,000,000	
Amount authorized by vote of the company.....		30,000,000	
Number of shares issued, 55,000; amount paid in.....	\$		5,500,000.00
C. R., I. F. & N. W. R'y, authorized by articles of incorporation		2,000,000	
By vote of the company.....		18,000,000	
Number of shares issued, 6,050			605,000.00
Iowa City & W. R'y, authorized by articles of incorporation ...		2,000,000	
Number of shares issued, 6,000			600,000.00
Cedar Rapids & Clinton Railway, authorized by articles of incorporation		2,000,000	
Number of shares issued, 3,000			300,000.00
Chl., Dec. & Minn., authorized by articles of incorporation		2,000,000	
Number of shares issued, 2,300			230,000.00
Total amount paid in, as per books of the company... ..	\$		<u>7,235,000.00</u>
Total miles of road owned by company		1,027.79	
Amount of stock per mile of road (a.).....	\$	7,166.63	
Amount of stock representing the road in Iowa.....		6,131,338.63	
Amount of stock held in Iowa		10,400	
Total number of stockholders.....		412	
Number of stockholders in Iowa.....		10	

Under the contract with the leased lines the controlling amount of stock is issued to the Burlington, Cedar Rapids & Northern R'y Co., out of which, from time to time the stock is to be issued on the certificates of the county treasurers for the local aid under the law governing such.

a. Excluding 12.57 miles leased (perpetual) from the Minneapolis & St. Louis R'y Co.; 11.39 miles leased from the Central Iowa R'y Co; 6.68 miles leased from the Waverly Short Line R'y Co., and 7.22 operated under a five years contract with the Minneapolis & St. Louis R'y Co.

DEBT.

Funded debt as follows:

First mortgage bond due June, 1906; rate of interest 5 per cent	\$	6,500,000
Amount of interest paid on same during the year.....	\$25,000	

LEASED LINES.

Minneapolis & St. Louis R'y, first mortgage bonds, due June, 1927; at 7 per cent.....	150,000	
Amount of interest paid on same.....	10,500	
Iowa City & Western R'y, first mortgage bond, due June, 1909; at 7 per cent	584,000	
Amount of interest paid on same	40,880	
C. R., I. F. & N. W. R'y, first mortgage bond, due April, 1920; at 6 per cent.....	825,000	
Amount of interest paid on same	49,500	
C. R., I. F. & N. W. R'y, first mortgage bond, due October, 1921; at 5 per cent.....	1,905,000	
Amount of interest paid on same	95,250	
Consolidated first mortgage bond, due April, 1934; at 5 per cent	5,000,000	
Amount of interest paid on same	248,575	
Total amount of funded debt.....	\$	14,984,000

Floating debt:

Incurred for vouchers and pay roll	173,166.97	
Total amount of floating debt.....		173,166.97
Contingent liability as guarantor of bonds or debts of other roads, July 1, 1898.....		8,484,000.00
B., C. R. & N. R'y Co		6,500,000.00
Total amount of debt liabilities	\$	15,137,166.97
Amount of debt per mile of road.....	\$	14,909.43
Amount of debt representing the road in Iowa, on mortgage loans.....	\$	12,670,359.51
Total amount of stock and debt.....		22,372,166.97
Amount of stock and debt per mile of road.....		21,887.79
Amount of interest paid representing the road in Iowa.....		632,606.39

COST OF ROAD AND EQUIPMENT.

Construction of road and branches (not reported separately)	\$	19,981,106.71
Grading		10,074.69
Bridging and masonry		4,122.59
Superstructure, including rails		32,000.00
Passenger and freight stations, coal sheds, and water stations		10,510.33
Machine shops, including machinery and tools		8,260.00
All other items charged to construction not enumerated above		9,538.63
Total expended for construction	\$	20,055,612.94
Average cost of construction per mile of road [1,009.54 miles]	\$	19,821.39
Proportion of cost of construction for Iowa.....		16,787,276.42

COST OF EQUIPMENT.

Locomotives	1,085,970.32
Snow-plows on wheels	1,932.90
Passenger, mail, baggage and express cars	845,360.95
Freight and other cars	2,068,421.46
Wrecking-cars, pile-drivers, and tools	1,769.21
Total for equipment	3,453,454.84
Average cost of equipment per mile of road operated by company [1,046.4 miles]	3,300.32
Proportion of cost of equipment for Iowa	2,308,720.54
Total cost of road and equipment	23,509,067.78
Average cost of road and equipment per mile [construction, 1,000.54 miles ; equipment, 1,046.4 miles ;]	22,921.71
Proportion of cost of road and equipment for Iowa	19,690,998.96
Average cost of road and equipment per mile in Iowa	22,921.71
Actual present cash value of road and equipment. (The present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business. a. As returned to Executive Council Feb. 5, 1888)	14,693,300.00
Actual cash value of all other property owned, with schedule of same	470,288.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	\$	10,074.69
Bridging and masonry		4,123.59
Superstructure, including rails		32,000.00
Fences		9,730.40
Passenger and freight stations, coal sheds, and water stations		10,510.32
Machine shops, including machinery and tools		8,260.00
Engineering agencies, salaries, and other expenses during construction		9,538.63
	\$	84,235.63
Total for construction	\$	74,508.23

EQUIPMENT.

	Number.	
Passenger, mail, baggage and express cars	1	\$ 2,440.00
Freight and other cars	60	25,500.00
Total for equipment		\$ 28,140.00
Other expenditures charged to property accounts :		
Burlington, Cedar Rapids & Northern Railway Company		4,717.81
Total expenditures charged to property accounts	\$	117,084.44
Amount of local aid by which property accounts have been reduced		108,285.73
Net addition to property account for the year	\$	8,718.71

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 22,205.47	\$ 40,843.52	\$ 63,148.99
August, 1887.....	28,556.20	41,211.42	69,767.62
September, 1887.....	38,256.96	38,242.81	76,499.77
October, 1887.....	32,392.51	35,183.45	67,575.96
November, 1887.....	27,374.77	31,925.17	59,299.94
December, 1887.....	23,174.42	30,852.22	54,026.64
January, 1888.....	17,570.82	22,423.34	39,994.16
February, 1888.....	15,863.49	27,184.55	43,048.04
March, 1888.....	22,119.85	32,363.96	54,483.81
April, 1888.....	24,969.49	29,625.85	54,595.34
May, 1888.....	22,884.06	29,043.62	51,927.68
June, 1888.....	26,253.57	39,170.36	65,423.93
Totals.....	\$ 301,720.61	\$ 398,034.37	\$ 699,754.98

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 93,418.99	\$ 34,571.12	\$ 127,990.11
August, 1887.....	115,092.26	41,749.80	156,842.06
September, 1887.....	129,668.75	50,027.93	179,696.68
October, 1887.....	177,728.17	61,486.78	239,214.95
November, 1887.....	166,600.89	60,821.86	227,422.74
December, 1887.....	181,840.34	53,641.19	235,481.53
January, 1888.....	108,262.85	47,121.00	155,383.85
February, 1888.....	114,985.55	50,160.08	165,145.63
March, 1888.....	102,368.85	39,877.83	142,246.68
April, 1888.....	78,297.80	47,416.16	125,713.96
May, 1888.....	87,959.20	41,527.51	129,486.71
June, 1888.....	103,505.15	40,134.44	143,639.59
Totals.....	\$ 1,462,726.79	\$ 568,535.70	\$ 2,031,262.49

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 5,993.96	\$ 4,680.00	\$ 350.00	\$ 11,023.96
August, 1887.....	5,993.96	4,680.00	350.00	11,023.96
September, 1887.....	7,836.80	4,680.00	350.00	12,866.80
October, 1887.....	7,836.80	4,680.00	350.00	12,866.80
November, 1887.....	7,836.80	4,680.00	350.00	12,866.80
December, 1887.....	7,836.80	4,680.00	350.00	12,866.80
January, 1888.....	7,836.80	4,680.00	350.00	12,866.80
February, 1888.....	7,836.80	4,680.00	350.00	12,866.80
March, 1888.....	7,836.80	4,680.00	350.00	12,866.80
April, 1888.....	7,836.80	4,680.00	350.00	12,866.80
May, 1888.....	7,836.80	4,900.00	350.00	13,086.80
June, 1888.....	7,836.80	4,900.00	350.00	13,086.80
Totals.....	\$ 90,355.92	\$ 56,600.00	\$ 4,200.00	\$ 151,155.92

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 398,034.27	
From through passengers.....	301,720.61	
From all passengers		\$ 699,754.88
From express and baggage		56,600.00
From mails		90,355.92
Total earnings, passenger department.....		\$ 846,710.80
Earnings per train mile run (1,664,842 miles) cents	78.049	

Earnings, freight :

From local	568,535.70	
From through	1,403,726.79	
Total earnings, freight department		\$ 2,091,262.49
Earnings per train mile run (1,665,492 miles).....	1.237	
Earnings per train mile run, from all trains earning revenue (2,740,334 miles)	1.05	
Proportion of earnings for Iowa.....		2,697,261.44
Rents received for use of road.....		4,300.00
Earnings from all other sources.....		25,634.46
Miscellaneous receipts	35,001.31	
Telegraph earnings, lots leased and sold	623.25	
a Total earnings from all sources		\$ 2,917,797.75
Earnings per mile of road operated (1,046.4 miles).....	2,783.90	
Proportion of earnings for Iowa.....	2,697,261.44	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 378,807.60
Renewal of rails (No. tons laid, steel, 1,730).....	19,053.49
Renewal of ties (No. laid, 238,494).....	91,122.77
Repairs of bridges, including culverts and cattle-guards	109,044.58
Repairs of fences, road-crossings and signs.....	21,685.34
Repairs of buildings, stations and water-tanks.....	42,996.64
Total	\$ 663,710.42

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 138,930.21
Repairs of passenger cars	31,538.30
Repairs of freight cars	190,581.41
Repairs of tools and machinery.....	30,550.43
Total	\$ 291,600.35

a Exclusive of track rental and lots leased and sold.

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	195,119.65
Water supply		21,781.41
Oil and waste		21,684.44
Locomotive service		223,270.80
Passenger train service		42,449.30
Passenger train supplies		18,314.01
Mileage of passenger cars (debit balance)		11,925.23
Freight train service		137,026.98
Freight train supplies		12,721.89
Telegraph expenses (maintenance and operating)		59,410.44
Damage and loss of freight and baggage		6,526.94
Damage to property and cattle		11,445.84
Personal injuries	*	43,360.24
Personal injuries		755.83
Agents and station service		150,682.18
Station supplies		26,005.33
Sundries		12,660.62
Total	\$	941,783.09

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	77,597.41
Legal expenses		7,766.63
Insurance		10,774.38
Stationery and printing, outside agencies and advertising		59,947.68
Contingencies		20,127.83
Taxes in Iowa	\$	85,588.76
Taxes in other States		5,597.08
Total taxes		91,185.79
Total	\$	267,399.71

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	663,710.42
Maintenance of motive power and cars		291,600.35
Conducting transportation		941,783.09
General expenses, including taxes		267,399.71
Total operating expenses and taxes	\$	2,164,493.57
Operating expenses and taxes per mile of road operated (1,046.4 miles)	\$	2,068.36
Operating expenses and taxes per train mile run, for trains earning revenue (2,740,234 miles), cents		78.989
Proportion of operating expenses and taxes for Iowa	1,828,859.43	
Expenses of running and management of passenger trains	297,331.36	
Expenses of running and management of passenger trains, per train mile, cents	36.68	
Expenses of running and management of freight trains	836,452.08	
Expenses of running and management of freight trains, per train mile, cents	50.46	
Expenses of running and management of all trains earning revenue	1,283,383.44	
Percentage of expenses to earnings	74.18	

* The above item of \$43,360.24 for personal injury paid out during the past year is not included in the operating expenses, and is charged to profit and loss account; see balance sheet.

GENERAL EXHIBIT.

Total earnings.....	\$	2,917,797.75
Total expenses, including taxes.....		2,164,498.87
Net earnings		753,304.18
Rentals, specifying amount paid to each company :		
Central Iowa Railway.....	\$	14,000.00
Chicago, Rock Island & Pacific Railway.....		1,200.00
Minneapolis & St. Louis Railway	2,989.48—	18,099.48
Interest accruing during the year		769,705.00
Interest paid during the year.....		771,058.48
Interest paid during the year on account of the road in Iowa		632,606.89
Interest on funded debt.....		769,705.00
Interest paid on funded debt		771,058.48
Floating debt liquidated during the year.....		66,963.54
Balance for the year		35,853.78
Balance at commencement of the year.....		235,825.23
Balance at the close of the year, June 30, 1888.....	\$	199,971.45

GENERAL RECAPITULATION.

Total earnings.....	\$	2,917,797.75
Total operating expenses and taxes.....		2,164,498.87
Net earnings above operating expenses and taxes		753,304.18
Net earnings above operating expenses, taxes and rental.....		735,204.70
Gross earnings per train mile run (2,740,834 miles).....	\$	1.064
Net earnings per train mile run (2,740,834 miles), cents.....		26.8
Percentage of net earnings to stock and debt		3.286
Percentage of net earnings to cost of road and equipment.....		3.127

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	85,538.76
In Minnesota.....		3,538.62
In Dakota		2,058.41

SURPLUS.

Surplus at the commencement of the year	\$	235,825.23
Surplus at the close of the year.....		199,971.45
Give the name of each road, and the number of shares owned in each of them and the par value of shares :		
See page 121; Number of shares issued and contracted by the Burlington, Cedar Rapids & Northern Railway Company on leased lines; value of shares, each, \$100.00.		
Cash on hand.....		68,773.17
Amount absorbed in construction.....		74,506.23
Amount in material and balances from other roads.....		271,894.97

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Capital stock authorized, \$30,000,000; issued.....		\$ 5,500,000.00
Funded debt—		
B., C. R. & N. R'y bonds, at 5 per cent.....	\$ 6,500,000.00	
Minneapolis & St. Louis bonds, at 7 per cent.....	150,000.00	
C. R., I. F. & N. W. R'y bonds, at 6 per cent.....	825,000.00	
C. R., I. F. & N. W. R'y bonds, at 5 per cent.....	1,905,000.00	
Iowa City & Western R'y bonds, at 7 per cent.....	584,000.00	
Consolidated bonds at 5 per cent.....	5,000,000.00—	14,965,000.00
Unfunded debt—		
Vouchers and pay-rolls.....		173,166.97
Additional improvement and equipment.....		2,857,003.73
Income account—		
Balance net earnings.....	1,304,901.33	
Miscellaneous.....	35,001.21	
Lots leased and sold.....	623.25—	1,340,525.79
		\$ 24,894,690.49

CREDIT.

Cost of road, equipment and property account to June 30, 1888.		\$ 14,982,692.45
Cost of leased lines—		
Cedar Rapids, Iowa Falls & Northwestern R'y.....	\$ 6,211,090.83	
Cedar Rapids & Clinton R'y.....	1,277,677.82	
Chicago, Decorah & Minnesota.....	363,336.61	
Iowa City & Western.....	646,896.34—	8,518,000.60
Coupon interest paid to June 30, 1888.....		771,058.48
Assets—		
Railroad bonds.....	\$ 505.00	
Due from railway, mail and express companies.....	77,412.43	
Due from station balances.....	40,875.43	
Due from Waverly Short Line.....	22,599.75	
Real estate.....	217,501.40	
Bills receivable.....	2,486.00	
Cash on hand.....	63,773.17—	425,153.18
Profit and loss account (personal injury).....		43,360.24
Material and fuel account—		
Machinery department.....	77,454.65	
Engineers' department.....	116,967.89—	194,422.54
		\$ 24,894,690.49

DESCRIPTION OF ROAD.

Length of main line of road from Burlington to Albert Lea, Minn., miles....	* 229.25
Branches owned by this company :	
Milwaukee Division, from Linn to Postville....	94.18
Muscatine Division, from Muscatine to Riverside.....	30.58
Pacific Division, from Vinton to Holland.....	48.12
	402.08
Total length of branches owned by this company.....	173.83
Total length of branches owned by this company in Iowa.....	173.83
Total length of road belonging to this company.....	† 1,027.79
Total length of road belonging to this company in Iowa.....	† 861.24
Aggregate length of sidings and other tracks not above enumerated.....	117.45
Same in Iowa.....	100.55
Total length of steel rails in tracks in Iowa, exclusive of sidings	† 718.73
Total length of iron rails in tracks in Iowa.....	142.50
Weights per yard, steel, 52, 55 and 60 pounds.	
Weights per yard, iron, 52 and 54 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS
COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each in miles :		In Iowa.
Central Iowa Railway, from Manly Junction to Northwood....	11.39	11.39
Minneapolis & St. Louis Railway, from State Line to Albert Lea, Minn.,.....	12.57	
Iowa City & Western Railway, from Iowa City to What Cheer and Montezuma.....	73.02	73.02
Cedar Rapids, Iowa Falls & Northwestern Railway, from Dows to Madison.....	41.07	41.07
Cedar Rapids, Iowa Falls & Northwestern Railway, from Hol- land to Worthington, Minn.....	181.51	203.89
Cedar Rapids, Iowa Falls & Northwestern Railway, from Lake Park to Watertown, Dakota.....	164.12	
Cedar Rapids, Iowa Falls & Northwestern Railway, from Ellis- worth, Minn., to Sioux Falls, Dakota.....	42.50	30.26
Minneapolis & St. Louis Railway, from Madison Junction to Forest City, Iowa.....	7.22	7.22
Cedar Rapids & Clinton Railway, from Iowa City to Clinton, Iowa ...	81.94	81.94
Chicago, Decorah & Minneapolis Railway, from near Clermont to Decorah, Iowa.....	23.30	23.30
Waverly Short Line Railway, from Waverly Junction to Wa- verly, Iowa	5.68	5.68
Total length of above roads.....	644.32	477.77

* The 229.25 miles, as stated above, is not the entire length of the main line between Burlington and Albert Lea. To this should be added 11.39 miles from Manly Junction to Northwood, leased from the Central Iowa Railway, and also 12.57 miles from State line to Albert Lea, making the distance between Burlington and Albert Lea 253.21 miles.

† Exclusive of the 11.39 miles leased from the Central Iowa R'y and 7.22 miles of the Minneapolis & St. Louis R'y, from Madison Junction to Forest, jointly operated under contract with the Minneapolis & St. Louis R'y, track is laid with iron.

In other States :

Minnesota :

Minneapolis & St. Louis Railway, from State Line to Albert Lea, Minn.....	12.57
Minneapolis & St. Louis Railway, from State Line to Worthington, Minn.....	13.46
Cedar Rapids, Iowa Falls & Northwestern Railway, from Minnesota State Line to Dakota Territory Line	55.43
Cedar Rapids, Iowa Falls & Northwestern Railway, from Ellsworth, Minn., to State Line, Minn.....	2.35
Total mileage in Minnesota.....	83.81

Dakota :

Cedar Rapids, Iowa Falls & Northwestern Railway, from Territory Line, Dakota, to Watertown, Dakota.....	72.87
Cedar Rapids, Iowa Falls & Northwestern Railway, from Territory Line, Dakota, to Sioux Falls, Dakota.....	9.89
Total in Dakota	82.76

STATIONS.

Number of stations on all roads owned by this company.....	152
Same in Iowa.....	134
Number of stations on all roads operated by this company	152
Same in Iowa.....	134
Number of telegraph offices in stations in Iowa	122

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	2,478
Same in Iowa.....	2,342
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 1,346,381.96
Same in Iowa, on mileage basis	1,122,050.68

BRIDGES IN IOWA.

	Number.	Aggregate length.
Combination truss bridges over 100 feet in length.....	28	6,668
Iron truss bridges over 100 feet in length.....	1	113
Truss bridges under 100 feet	36	2,431
Wooden trestle.....	1,131	68,555

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	13
---------------------------------	----

BOX CULVERTS IN IOWA.

Timber	1,148
Stone	230

CATTLE-GUARDS.

Number of in Iowa.....	1,333
------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

	Number.	Aggregate Length.
Amount of timber used in renewal of wooded bridges during the year (feet B. M.).....		273,300
Amount of trestle work replaced with earth during the year (linear feet).....		6,952
Timber culverts replaced with stone	15	
Timber culverts replaced with sewer pipe	108	
Timber culverts replaced with timber.....	24	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	When built.	Length in feet.
Bridge No. 13, near Latty.....	Plate girder.....	Iron.....		30
Bridge No. 31, Morning Sun	Plate girder.....	Iron		30
Bridge No. 49	Plate girder.....	Iron	May, 1888.....	20
Bridge No. 70	Plate girder.....	Iron	May, 1888.....	20
Bridge No. 79	Plate girder.....	Iron	May, 1888.....	20
Bridge No. 117, near Cedar Rapids	Plate girder.....	Iron	July, 1887.....	38
Bridge No. 180, near Norris.....	Combination.....	Iron and w'd	June, 1888.....	128
Bridge No. 94, near Clermont.....	Combina'n deck	Iron and w'd	October, 1887.....	52
Total				338

Give the average number of years the trestle and pile bridges last on your road in Iowa.....	7
Give the average number of years that wooden truss bridges last on your road in Iowa.....	8

ROAD BED AND TRACK.

Number of track sections in Iowa.....	144
Average length of sections, miles	6
Average number of men in each section gang	4½
Number of new ties laid in track during the year in Iowa.....	231,545
Average number of new ties per mile of road	268
New rails laid in track during the year in Iowa, steel (1,730 tons), miles	18.36
Total track laid with new rails during the year in Iowa, miles.....	18.36
What is the average number of years that iron rails last in your track on main line in Iowa?.....	No iron on main line.
What is the average number of years that iron rails last in your track on branches in Iowa?.....	4 to 8
What is the average number of years that steel rails last in your track on main line in Iowa?.....	Steel laid in 1876 still good.
What is the average number of years that steel rails last in your track on branches in Iowa? Steel laid on main line in 1876, and now laid on branches, still good.	
What is the average number of years that ties last in your track in Iowa? White oak, 8; soft wood, 5.	

CROSSINGS IN IOWA.

Railroad crossings at grade, June 30, 1888 :

Central Iowa Railway, at Morning Sun.
 Chicago, Rock Island & Pacific Railway, at Columbus Junction.
 Muscatine Division, at Nichols.
 Chicago, Rock Island & Pacific Railway, at West Liberty.
 Chicago & Northwestern Railway, at Cedar Rapids.
 Chicago, Milwaukee & St. Paul Railway, at Cedar Rapids.
 a Minnesota & Northwestern Railway, at Waterloo.
 a Minnesota & Northwestern Railway, at Cedar Falls.
 Illinois Central Railway, at Cedar Falls.
 a Dubuque & Dakota Railway, at Clarksville.
 Chicago, Milwaukee & St. Paul Railway, at Nora Junction.
 Chicago, Milwaukee & St. Paul Railway, at Plymouth Junction.
 Central Iowa Railway, at Manly Junction.
 Chicago, Milwaukee & St. Paul Railway, at Albert Lea.
 Chicago, Milwaukee & St. Paul Railway, at Webster.
 Chicago, Milwaukee & St. Paul Railway, at Noels.
 Chicago, Milwaukee & St. Paul Railway, at Dixon.
 Illinois Central Railway, at Independence.
 a Minnesota & Northwestern Railway, at Oelwein.
 Chicago, Milwaukee & St. Paul Railway, at Donnan.
 Chicago, Milwaukee & St. Paul Railway, at Ossian.
 Wisconsin, Iowa & Nebraska Railway, at Reinbeck.
 Central Iowa Railway, at Abbott.
 Illinois Central Railway, at Iowa Falls.
 Fort Dodge & Mason City Railway, at Clarion.
 Chicago & Northwestern Railway, at Goldfield.
 Minneapolis & St. Louis Railway, at Livermore.
 Chicago, Milwaukee & St. Paul Railway, at Emmetsburg.
 Chicago, Milwaukee & St. Paul Railway, at 6 miles north of Emmetsburg.
 Chicago, St. Paul, Minneapolis & Omaha Railway, at Sibley.
 Chicago, St. Paul, Minneapolis & Omaha Railway, at Rock Rapids.
 Illinois Central Railway, at Rock Rapids.
 Central Iowa Railway, at Belmond.
 Fort Dodge & Mason City Railway, at Belmond.
 Chicago, Milwaukee & St. Paul Railway, at Garner.

What railroads cross your road, either over or under, and at what locality?

C. & N. W. Railway, three south of Cedar Rapids, under main line.
 C., M. & St. P. Railway, near Linn Junction over main line.
 C., M. & St. P. Railway, near Linn Junction over Milwaukee Division.
 Illinois Central Railroad, at Waverly over Waverly Short Line.
 C., B. I. & P. Railway, at Iowa City over Iowa City Division.
 C. & N. W. Railway, near Nassau under Iowa City Division.

Number of highway crossings at grade.....	967
Number of highway crossings at which there are flagmen.....	7
Number of highway crossings over railroad.....	3
Number of highway crossings under railroad	9
Number of highway bridges 18 feet above track.....	3

a Now Chicago, St. Paul & Kansas City Railway.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	699.92
What is the average cost per rod, double fence	\$ 1.00
What is the total cost of same	223,974.40
How many miles of new fencing have you built during the year, double fence	44.25
Give the number of miles needed on both sides of track in each county in Iowa :	
In Washington county	0.52
In Johnson county	2.25
In Muscatine county	2.21
In Linn county	1.55
In Buchanan county	10.05
In Fayette county	2.50
In Hancock county	7.71
In Wright county	9.40
In Kossuth county	3.27
In Humboldt county	14.11
In Palo Alto county	22.95
In Emmet county	8.27
In Dickinson county	22.86
In Osceola county	20.77
In Lyon county	32.88
Total miles, double fence	161.3

ROLLING STOCK.

	OWNED.	TOTAL.
*Number of passenger cars	35	35
Number of baggage, mail and express cars	15	15
Number of combination cars	15	15
Number of way cars	57	57
Number of box freight cars	2,919	2,919
Number of stock cars	169	169
Number of platform and coal cars	729	729
Number of other cars	48	48
Total number of cars	3,987	3,987
Number of locomotives		105
Maximum weight of locomotives and tenders (56 tons), ready for service, tons		70
Average weight of locomotives and tenders (40 tons), ready for service, tons		54
Number of locomotives equipped with train brake		33
Maximum weight of passenger cars, tons		25
Average weight of passenger cars, tons		22
Number of passenger cars equipped with train brake		67
Number of freight cars equipped with train brake		3
†Number of passenger cars equipped with Miller platform and buffer		37
The amount of tonnage that can be carried over you road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 40 tons		300

* Includes four chair cars, two of which are used on the main line, and two on the Iowa Falls Division.

† Includes two officers cars and four chair cars.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	1,084,842
Miles run by freight trains during the year.....	1,655,492
Miles run by switching trains during the year.....	304,305
Miles run by construction and repair trains during the year.....	103,551
Total train mileage.....	3,148,190

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	3.5
Average weight of passenger trains, exclusive of passengers, tons.....	75
Average number of cars in freight trains.....	16.8
Average weight of freight trains, exclusive of freight, tons.....	175

PASSENGER TRAFFIC.

Number of through passengers carried.....	105,561
Number of local passengers carried.....	456,919
Total number of passengers carried.....	562,480
Total passenger mileage or passengers carried one mile.....	28,150,344
Average distance traveled by each passenger, miles.....	50.46
Average amount received from each passenger.....	\$ 1.24.405
Highest rate of fare per mile for any distance, cents.....	3½
Lowest rate of fare per mile for any distance, cents.....	1
Average rate of fare per mile for all passengers, cents.....	2.485

FREIGHT TRAFFIC.

Number tons of through freight carried.....	842,631
Number of tons of local freight carried.....	369,126
Total tons of freight carried.....	1,211,767
Total mileage of through freight (tons carried one mile).....	133,665,790
Total mileage of local freight (tons carried one mile).....	44,282,227
*Total freight mileage, or tons carried one mile.....	177,948,017
Average rate per ton per mile received for through freight, cents.....	1.09
Average rate per ton per mile received for local freight, cents.....	1.28
Average rate per ton per mile received for all freight, cents.....	1.14
†Average cost per ton per mile to move freight, cents.....	0.772
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), per cent.....	25.7

* See first note.

† Arrived at in accordance with the distribution as required by the Inter-State Commission.

[CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	8,997,904
Number of miles run by loaded freight cars west and north.....	10,301,554
Number of miles run by empty freight cars east and south.....	3,909,592
Number of miles run by empty freight cars west and north.....	3,074,073
Total freight car mileage	26,182,423
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	14.55
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	11.74

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	26
Rate of speed of freight trains, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PERCENT
Grain	235,244	19.41
Flour	73,519	6.07
Provisions (beef, pork, lard, etc.), butter and eggs.....	23,413	1.93
Animals	86,388	7.12
Other agricultural products—bran, hay and seeds.....	75,310	6.22
Lumber and forest products—cooperage	135,912	11.22
Coal	276,961	22.85
Plaster, lime, cement and salt	49,481	4.09
Emigrant moveables	11,726	0.98
Iron, steel and castings.....	26,085	2.14
Manufactures—articles shipped from point of production.....	30,635	2.52
Merchandise, and other articles not enumerated above	187,243	15.45
*Total tons carried.....	1,211,767	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PERCENT.
Grain	234,638	19.39
Flour	73,393	6.07
Provisions (beef, pork, lard etc.), butter and eggs.....	23,403	1.93
Animals	86,320	7.13
Other agricultural products—seeds, hay and bran, etc.....	75,210	6.22
Lumber and forest products—cooperage.....	135,966	11.23
Coal	276,851	22.89
Plaster, lime, cement, stone and brick, etc.....	49,389	4.06
Emigrant outfit.....	11,686	0.96
Iron, steel and castings.....	26,085	2.17
Manufactures—articles shipped from point of production.....	30,605	2.53
Merchandise, and other articles not enumerated above	186,405	15.40
Total tons carried	1,209,831	100

* In order to comply with the instructions on freight traffic movement, as required by the Inter-State Committee, we have adopted the method which will prevent the same traffic being reported as originating on more than one line. Heretofore the Burlington, Cedar Rapids & Northern Railway and its leased lines have been treated as independent lines, each of them representing its own freight movement, regardless whether the freight thus forwarded or received originated on its own line or not. No change necessary in total tons one mile.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The United States Express Company, which pays us, since May 1, 1888, as per contract, \$4,800 per month.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman sleepers run on this road, we pay them three cents per mile. By Pullman Palace Car Company, from \$1.50 to \$2.00.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Paid to Pullman Palace Car Company for the year ending June 30, 1888, \$11,925.23. Remit direct to the treasurer of the company at Chicago, Illinois.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The rate of compensation is based upon the weighing of mail, for periods fixed by the government.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$1,242.94.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns all the wires on the Burlington, Cedar Rapids & Northern Railway and its leased lines.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

18

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 5	Wm. A. Garrison, conductor.	Cedar Falls.	Fell from train.
August 13	Wm. Brandt, first brakeman.	Reinbeck.	Coupling cars.
September 6	E. O. Hagen, farmer.	Nordness.	Walking on track.
October 6	A. M. Sheffield, bridge carpenter.	Greene.	Caving in of track; fatally injured; died October 18.
October 20	James H. Dean, warehouse man.	Cedar Falls.	Crushed between cars.
December 25	Henry Derrick, farmer.	Near Burlington.	Walking on track.
1888.			
February 13	Chas. Goodrich, citizen.	Maynard.	Trespassing on moving cars.
February 26	J. L. Tomlinson, brakeman.	Cedar Rapids.	Fell from train.
May 31	Thos. Fahey, passenger.	Near Rock Rapids.	Way car jumped track.

INJURED.

1887.			
July 16	Thomas Dunn, farmer.	West Branch.	Tried coupling on trains; lost thumb and two fingers.
August 24	John Thomas, laborer.	Near Waterloo.	Gravel pit caving in; right arm broken.
August 29	S. T. Johnson, school teacher.	Near Northwood.	Laid down on track; number of scalp wounds.
August 31	Edward Chase, switchman.	Cedar Rapids.	Caught between cars; right leg broken.
Sept. 20	L. H. Beckled, blacksmith.	Burlington.	Jumped from train; cut face and head.
Sept. 28	Charles Mills, brakeman.	Iowa Falls.	Coupling cars; lost two fingers.
October 11	John Starman, switchman.	Cedar Rapids.	Coupling cars; collar bone broken.
October 23	N. N. Schuler, engineer.	West Liberty.	Reversing engine; hurt in chest.
October 27	Albert Page, brakeman.	Iowa Falls.	Coupling cars; finger mashed.
October 28	M. E. Pratt, stock man.	Morse.	Collision; collar bone broken.
December 6	William Pierce, brakeman.	Shellsburg.	Fell from moving train; left hand and foot crushed.
December 21	Lesser Kendall, baggage man.	Trar.	Playing around cars; left foot crushed.
December 23	David Wright, conductor.	Morrison.	Fell from train; ankles sprained.
December 31	Jess Williamson, switchman.	Burlington.	Getting on moving train; left leg crushed.
December 31	W. P. Thomas, merchant.	Hill Siding.	Jumped from moving train; right leg fractured.
1888.			
January 3	William Henley, brakeman.	West Branch.	Coupling cars; finger crushed.
January 20	A. N. Freeman, wood sawyer.	Cedar Rapids.	Crossing track; hurt in back.
January 22	L. Burgess, brakeman.	Trar.	Coupling cars; fingers crushed.
January 26	George P. Bowen, traveling salesman.	Near Postville.	Bucking snow on track; hand badly cut.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
January 26	Afred Dixon, laborer	Near Postville.....	Bucking snow on track ; hurt in chest or back.
January 26	A. Greekin, laborer	Near Postville.....	Bucking snow on track ; shoulder blade fractured.
January 28	Patrick Malone, laborer	Near Postville.....	Bucking snow on track ; back hurt.
March 20	H. Hodgdon, brakeman	Keusef	Coupling cars; fingers crushed.
March 29	W. A. Jenkins, brakeman	Vinton	Coupling cars; fingers crushed.
April 2	J. H. Burke, brakeman	Waverly Junction	Jumped off engine; both knees sprained.
April 17	C. H. Williams, brakeman	Garrison	Coupling cars; right hand badly mashed.
May 31	E. M. Gillette, traveling salesman	Rock Rapids	Way car jumped track ; collar bone and ribs broken.
May 31	W. J. Attwood traveling salesman	Rock Rapids	Way car jumped track ; collar bone and ribs broken.
June 1	Thomas Shannon, bridge carpenter	Cedar Falls	Fell from hand car ; leg broken.
June 4	H. Hodgdon, brakeman	Northwood	Coupling cars; thumb and 2 fingers mashed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....	1			2	3	
Collision.....				1	1	
Caught in frogs, guard rails, or switches.....					11	1
Coupling cars.....		2			2	2
Falling from trains.....			1			1
Getting on and off trains.....					2	2
Highway crossings.....						1
Miscellaneous.....		2			2	1
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....			2			1
Trespassers on track.....						
Total	1	5	3	3	21	6

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	9
Number of persons injured during the year.....	30
Number of casualties purely accidental during the entire year.....	7
Number resulting from lack of caution, carelessness or misconduct.....	27
Number of persons killed while intoxicated	1
Number of trespassers on track killed.....	2
Number of trespassers on track injured.....	3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—O. J. Ives, Cedar Rapids, Iowa.

Vice-President—Robt. Williams, Cedar Rapids, Iowa.

Secretary—S. S. Dorwart, Cedar Rapids, Iowa.

Treasurer—H. H. Hollisters, New York, N. Y.

General Superintendent—O. J. Ives, Cedar Rapids, Iowa.

Superintendent—Robt. Williams, Cedar Rapids, Iowa.

Division Superintendents—W. P. Brady, Cedar Rapids, Iowa; Geo. Goodale, Estherville, Iowa.

Chief Engineer—H. F. White, Cedar Rapids, Iowa.

Superintendent of Telegraph—W. P. Ward, Cedar Rapids, Iowa.

Auditor—J. C. Brooksmit, Cedar Rapids, Iowa.

General Passenger Agent—J. E. Hannegen, Cedar Rapids, Iowa.

General Freight Agent—C. D. Ives, Cedar Rapids, Iowa.

General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

C. D. Close, Iowa City, Iowa.
 J. W. Blythe, Burlington, Iowa.
 J. C. Peasley, Chicago, Illinois.
 O. Lynde, Rock Island, Illinois.
 J. N. Dewey, Des Moines, Iowa.
 R. R. Cable, Chicago, Illinois.
 E. S. Bailey, Clinton, Iowa.
 O. P. Squires, Burlington, Iowa.
 Lyman Cook, Burlington, Iowa.
 F. H. Greggs, Davenport Iowa.
 J. Carscadden, Muscatine, Iowa.
 Thomas Hedge, Burlington Iowa.
 O. J. Ives, Cedar Rapids, Iowa.

Date of annual meeting of stockholders, fourth Tuesday in May of each year.

Fiscal year of company ends December 31 of each year.

General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, } ss.
 COUNTY OF LINN. }

I, O. J. Ives, President and General Superintendent of the Burlington, Cedar Rapids & Northern Railway Company, being duly sworn, depose and say that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of my knowledge and belief.

(Signed)

O. J. IVES.

[L. S. OF E. L.]

Subscribed and sworn to before me, this 18th day of September, A. D. 1888.

[L. S.]

JOHN C. BROEKSMIT,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 19th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
CENTRAL IOWA RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

Total miles of road owned by company..... 496.004

ESTIMATED VALUE OF ROAD IN IOWA AND WHOLE EQUIPMENT.

DIVISION OR BRANCH—COUNTY.	Road mileage.	Right of way and depot grounds.	Buildings.	Track.	Total.
Main line—Mitchell.....	5.405	\$ 643.00	\$.....	\$ 18,917.50	\$ 19,560.50
Worth.....	16.459	2,670.00	2,250.00	57,606.50	62,526.50
Cerro Gordo.....	24.340	3,093.00	2,930.00	85,190.00	91,213.00
Franklin.....	27.090	4,695.00	6,500.00	94,815.00	106,010.00
Hardin.....	28.960	4,524.00	6,100.00	101,360.00	111,984.00
Marshall.....	29.790	5,185.00	58,900.00	104,265.00	168,350.00
Jasper.....	3.980	532.00	450.00	13,930.00	14,912.00
Poweshiek.....	22.810	3,483.00	3,225.00	79,835.00	86,543.00
Mahaska.....	25.170	3,058.00	5,450.00	88,095.00	96,603.00
Monroe.....	13.692	1,770.00	1,900.00	47,922.00	51,592.00
Total.....	197.696	29,653.00	87,705.00	691,936.00	809,294.00
Belmond Branch—Franklin.....	15.700	1,296.00	500.00	47,100.00	48,896.00
Wright.....	6.503	938.00	1,100.00	19,509.00	21,547.00
Total.....	22.203	2,234.00	1,600.00	66,609.00	70,443.00
Story City Branch—Marshall.....	15.010	1,795.00	850.00	45,030.00	47,675.00
Story.....	19.500	2,204.00	1,750.00	58,500.00	62,454.00
Total.....	34.510	3,999.00	2,600.00	103,530.00	110,129.00
State Center Branch—Jasper.....	5.928	559.00	.....	17,784.00	18,343.00
Marshall.....	20.7.2	2,046.00	1,500.00	62,136.00	65,682.00
Total.....	26.640	2,605.00	1,500.00	79,920.00	84,025.00
Montezuma Branch—Poweshiek..	13.612	952.00	1,000.00	40,836.00	42,788.00
Total.....	13.612	952.00	1,000.00	40,836.00	42,788.00
Newton Br.—Jasper main track...	20.781	1,802.00	2,400.00	62,343.00	} 69,045.00
Jasper stub to Lynn-	.....	.....	.....	.....	
ville.....	2.500	.....	.....	2,500.00	
Poweshiek.....	.070	5.00	.....	210.00	
Mahaska.....	6.897	657.00	500.00	20,691.00	21,848.00
Total.....	30.248	2,464.00	2,900.00	85,744.00	91,108.00
Eastern Division—Mahaska.....	14.324	1,546.00	750.00	42,992.00	45,268.00
Keokuk.....	26.528	2,559.00	3,100.00	78,584.00	85,243.00
Washington.....	11.861	1,272.00	250.00	35,583.00	37,105.00
Jefferson.....	1.500	180.00	.....	4,500.00	4,680.00
Henry.....	18.653	1,875.00	2,350.00	55,959.00	60,184.00
Louisa.....	23.845	2,460.00	2,650.00	71,535.00	76,645.00
Total.....	96.711	9,892.00	9,100.00	290,133.00	309,125.00

RECAPITULATION.

DISISION OR BRANCH—COUNTY.	Road mileage.	Right of way and depot grounds.	Buildings.	Track.	Total.
Main line	197,696	29,653.00	87,705.00	691,936.00	809,294.00
Belmond Branch	22,203	2,234.00	1,600.00	66,609.00	70,443.00
Story City Branch	34,510	3,999.00	2,600.00	103,530.00	110,129.00
State Center Branch	26,640	2,605.00	1,500.00	79,920.00	84,025.00
Montezuma Branch	13,612	952.00	1,000.00	40,836.00	42,788.00
Newton Branch	30,248	2,484.00	2,900.00	85,744.00	91,108.00
Eastern Division	96,711	9,892.00	9,100.00	290,133.00	309,125.00
Total	421,620	51,799.00	106,405.00	1,358,708.00	1,516,912.00

Add a proximate value of equipment in service :

Locomotives, 57	\$ 171,000.00
Passenger cars, 19	28,500.00
Baggage, mail, express and combination cars, 15	10,125.00
Box cars, 599	119,800.00
Stock cars, 51	10,300.00
Coal cars, 864	173,800.00
Other cars	9,564.00
Total	\$ 2,088,901.00

This equipment is used in common, operating the whole line including 89,750 miles in Illinois.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 8,404.97	\$ 14,879.86	\$ 23,284.83
August, 1887	9,063.53	15,964.93	25,028.46
September, 1887	13,636.22	17,633.91	31,270.23
October, 1887	8,669.68	13,902.92	22,572.60
November, 1887	7,055.55	13,653.81	20,709.36
December, 1887	6,955.19	13,690.57	20,645.76
January, 1888	4,135.49	8,622.06	12,757.55
February, 1888	4,929.09	11,706.06	16,635.15
March, 1888	6,893.02	14,004.12	20,897.15
April, 1888	6,468.51	11,607.60	18,076.11
May, 1888	6,114.57	12,646.44	18,761.01
June, 1888	6,978.38	14,256.61	21,234.99
Totals	\$ 89,904.30	\$ 162,626.44	\$ 252,530.74

* Local passengers	\$ 167,115.71
Extra baggage	2,569.80
Miscellaneous, local passenger receipts	2,940.93
Total	\$ 162,626.44

CENTRAL IOWA RAILWAY COMPANY.

143

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 34,017.24	\$ 37,105.98	\$ 71,153.22
August, 1887	27,510.80	54,011.67	81,522.47
September, 1887	29,547.50	55,290.65	84,847.15
October, 1887	34,784.17	65,844.30	100,628.56
November, 1887	46,306.05	66,157.82	112,463.87
December, 1887	46,832.27	61,400.04	108,232.31
January, 1888	29,875.29	50,353.53	80,228.82
February, 1888	31,571.21	64,352.96	95,924.17
March, 1888	40,415.25	57,591.33	98,006.58
April, 1888	30,897.20	48,951.82	79,850.02
May, 1888	32,778.40	46,194.08	78,972.48
June, 1888	27,130.95	52,426.87	79,550.83
Totals	\$ 401,696.33	\$ 650,693.00	\$ 1,061,389.43

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPENSES.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 3,174.59	\$ 1,040.00	\$ 1,331.43	\$ 5,546.02
August, 1887	3,174.59	1,000.00	1,443.70	5,618.29
September, 1887	2,669.97	1,290.00	1,392.26	5,352.23
October, 1887	2,995.23	1,000.00	1,386.15	5,471.38
November, 1887	3,049.80	1,040.00	1,330.39	5,420.19
December, 1887	2,973.23	1,000.00	1,590.74	5,563.97
January, 1888	2,861.04	1,040.00	1,377.99	5,279.03
February, 1888	3,113.40	1,000.00	1,980.67	5,394.27
March, 1888	2,995.23	1,080.00	1,390.68	5,366.11
April, 1888	2,251.62	1,000.00	2,012.80	5,264.42
May, 1888	2,995.23	1,080.00	1,231.50	5,306.73
June, 1888	3,500.91	1,040.00	1,284.40	5,825.31
Totals	\$ 35,754.87	\$ 12,860.00	\$ 16,833.21	\$ 65,448.08

ANALYSIS OF EARNINGS.

Earnings, passenger :			
From local passengers	\$ 157,115.71		
From through passengers	89,904.80		
From all passengers		\$	247,020.01
From express, \$12,880 ; baggage, \$2,569.80			15,429.80
From mails			35,754.67
From other sources, passenger department			2,940.98
Total earnings, passenger department		\$	301,145.61
Earnings per train mile run (482,034 miles)	62.47		
Earnings, freight :			
From local	\$ 559,693.09		
From through	401,696.83		
Total earnings, freight department		\$	1,061,389.92
Earnings per train mile run [1,013,139 miles]	1.04.76		
Earnings per train mile run, from all trains earning revenue (1,495,173 miles)	91.13		
Proportion of earnings for Iowa (passenger and freight depart- ment)			1,151,134.21
Rents received for use of road and station grounds			15,362.28
Earnings from all other sources :			
Various small earnings	569.84		
Telegraph earnings	911.09—		1,480.93
Total earnings from all sources		\$	1,379,368.24
Earnings per mile of road operated (512,724 miles)	2,690.27		
Proportion of earnings for Iowa	1,167,879.94		

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track	\$	153,995.67
Renewal of rails (No. tons laid, steel, 515)		9,339.57
Renewal of ties (No. laid, 102 387 and 18 sets switch ties)		45,206.12
Repairs of bridges, including culverts and cattle-guards		41,571.28
Repairs of fences, road crossings and signs		7,363.09
Repairs of buildings, stations and water tanks		19,183.83
Total	\$	276,839.51

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	84,570.12
Repairs of passenger cars		17,335.26
Repairs of freight cars		44,210.45
Repairs of tools and machinery		2,673.37
Total	\$	148,689.20

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	96,753.50
Water supply		6,355.65
Oil and waste		13,290.03
Locomotive service		114,937.44
Passenger train service.....		14,816.37
Passenger train supplies		4,448.05
Mileage of passenger cars (debit balance).....		4,958.13
Freight train service.....		62,702.53
Freight train supplies.....		2,606.93
Mileage of freight cars (debit balance).		14,642.92
Telegraph expenses (maintenance and operating).....		27,247.27
Loss and damage to freight and baggage.....		2,868.19
Damage to property and cattle		9,355.74
Personal injuries		6,893.78
Agents and station service		75,878.10
Station supplies		3,573.80
Sundries.....		114,294.30
Total.....	\$	574,787.73

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	46,094.60
Legal expenses		5,461.06
Insurance		3,383.27
Stationery and printing, outside agencies and advertising.....		25,953.90
Contingencies		12,402.50
Taxes in Iowa	\$	51,291.92
Taxes in other States.....		17,355.21
Total taxes		68,647.13
Total operating expenses and taxes	\$	161,947.55

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	276,859.51
Maintenance of motive power and cars.		148,689.20
Conducting transportation		573,787.73
General expenses including taxes		161,947.55
Total.....	\$	1,162,283.99
Operating expenses and taxes per mile of road operated (512.724 miles).....	\$	2,306.66
Operating expenses and taxes per train mile run, for trains earning revenue (1,495,173 miles), cents.....		77.74
Proportion of operating expenses and taxes for Iowa.....	\$	943,734.89
Expenses of running and management of passenger trains, including taxes.....		227,996.63
Expenses of running and management of passenger trains per train mile, including taxes, cents.....		68.03
Expenses of running and management of freight trains, including taxes....		834,357.95
Expenses of running and management of freight trains per train mile, including taxes, cents.....		82.85
Expenses of running and management of all trains earning revenue, per mile, including taxes, cents.....		77.74
Percentage of expenses to earnings	%	44.26

GENERAL EXHIBIT.

Total earnings	\$ 1,379,368.24
Total expenses, including taxes	1,163,263.98
Net earnings	217,084.26
Rentals, specifying amount paid to each company :	
Chicago, St. Paul & Kansas City Railroad	12,814.56
Balance for the year	204,269.70
Balance at commencement of the year	32,565.94
Balance at the close of the year, June 30, 1888	<u>\$ 236,835.64</u>

GENERAL RECAPITULATION.

Total earnings	\$ 1,379,368.24
Total operating expenses and taxes	1,163,263.98
Net earnings above operating expenses and taxes	217,084.26
Net earnings above operating expenses, taxes and rental	204,269.70
Gross earnings per train mile run (1,495,173 miles), cents	92.25
Net earnings per train mile run (1,495,173 miles), cents	13.66

TAXES.

Entire tax for year ending December 31, 1887 :	
Iowa	\$ 49,737.92
Illinois	16,209.21
Total	<u>\$ 65,947.13</u>
Of the above the receiver has paid to July 1, 1888 :	
All taxes in Illinois and first payment in Iowa	45,172.48
Balance unpaid not due (second payment in Iowa)	20,774.65
Total	<u>\$ 65,947.13</u>

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Indebtedness of Central Iowa Railway Company, paid by receiver in excess of its accounts collected	\$ 155,394.90
Materials and supplies	95,584.98
Due from agents and companies	41,451.46
Cash	118,261.27
Total	<u>\$ 410,622.70</u>

CREDIT.

Vouchers and accounts	\$ 122,216.79
Pay rolls for June	51,540.27
Credit balance (income account) :	
December 1, 1886, to June 30, 1888	236,865.64
Total	<u>\$ 410,622.70</u>

DESCRIPTION OF ROAD.

Length of main line of road from Albia, Iowa, to Manly Junction, Iowa ...	177.841
Length of main line of road from Manly Junction, Iowa, to Northwood, Ia..	11.840
Length of main line of road from Manly Junction, Iowa, to Lyle, Minnesota	20.200
Length of main line of road from Oskaloosa, Iowa, to Iowa Junction, Ill....	186.470
Length of main road in Iowa	306.047
Length of main line of road in Minnesota	.345
Length of main line of road in Illinois	89.759
Branches owned by this company :	
Belmond branch, from Hampton, Iowa, to Belmond, Iowa	22.208
Story City branch, from Minerva Junction, Iowa, to Story City, Iowa....	34.510
State Center branch, from Newburg, Iowa, to State Center, Iowa	26.640
Montezuma branch, from G. & M. Junction, Iowa, to Montezuma, Iowa.	18.612
Newton branch, from New Sharon, Iowa, to Newton, Iowa	27.748
Total length of branches owned by this company	124.718
Total length of branches owned by this company in Iowa	124.718
Total length of road belonging to this company	498.094
Total length of road belonging to this company in Iowa	409.425
Aggregate length of sidings and other tracks not above enumerated :	
Owned	64.118
Leased	1.300--
Same in Iowa :	65.427
Owned	53.006
Leased	.815--
Total length of steel rails in tracks in Iowa, exclusive of sidings :	54.421
Owned	173.440
Leased	21.325--
Total length of iron rails in tracks in Iowa, exclusive of sidings, (owned)...	194.765
Weights per yard, steel, 52 to 60 pounds.	
Weights per yard, iron, 52 to 56 pounds.	
Gauge of track	4.8 3/4

MAIN LINES AND BRANCHES.	TOTAL LENGTH.				LEASED AND UNDER CONTRACT.			
	In all States.	In Iowa.	In Minnesota.	In Illinois.	In all States.	In Iowa.	In Minnesota.	In Illinois.
MAIN LINES.								
Albia, Iowa, to Manly Junction, Ia.	177.841	.....	.....	.....	.....	.....	.....	.....
Manly Junction, Ia., to Northw'd, Ia.	11.640	189.481	.....	.....	.....	.....	.....	.....
Manly Junction, Ia., to Lyle, Minn.	20.200	19.855	345	.....	20.200	19.855	345	.....
Oskaloosa, Ia., to Iowa Junction, Ill.	186.470	98.711	.....	89.759	2.570	1.470	.....	1.100
BRANCHES.								
Hampton, Iowa, to Belmont, Iowa.	22.203	22.203	.....	.....	.....	.....	.....	.....
Minerva Jct., Ia., to Story City, Ia.	34.510	34.510	.....	.....	.....	.....	.....	.....
Newburg, Iowa, to State Center, Ia.	26.640	26.640	.....	.....	.....	.....	.....	.....
G. & M. Jct., Ia., to Montezuma, Ia.	13.612	13.612	.....	.....	.....	.....	.....	.....
New Sharon, Iowa, to Newton, Ia.	27.748	27.748	.....	.....	.....	.....	.....	.....
Iowa Junction, Ill., to Peoria, Ill. }	520.364	430.760	.....	.....	.....	.....	.....	.....
P. & P. M. R'y tr'ks, under cont'ct }	3.500	.....	.....	3.500	3.500	.....	.....	3.500
Total owned, leased and under contract	524.364	430.760	345	93.259	26.270	21.325	345	4.600
Deduct road leased to B., C. R. & N. R'y Co., Manly Jct., Ia., to Northwood, Iowa	11.640	11.640	.....	.....	.....	.....	.....	.....
Total miles operated and used under contract	512.724	419.120	.....	93.259	26.270	21.325	345	4.600

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

Peoria & Pekin Union Ry, Iowa Junction, Ill., to Peoria, Ill.	3.500
Keithsburg Bridge Company's tracks at Mississippi River.	2.570
Ohl., St. Paul & Kansas City R. R., Manly Junction, Iowa, to Lyle, Minn.	20.200
Total length of above roads	26.270
Total length of above roads in Iowa	21.325
Total length of above roads in other States :	
In Minnesota	345
In Illinois	4.600
Total miles of road operated by this company	512.724
Total miles of road operated by this company in Iowa not reported by any other company	419.120

STATIONS.

Number of stations on all roads owned by this company	100
Same in Iowa	80
Number of stations on all roads operated by this company	102
Same in Iowa	82
Number of telegraph offices in stations in Iowa	66

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	1,095
Same in Iowa	945
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 655,392.49
Same in Iowa	508,306.23

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges 100 feet in length and over	12	2,500
Combination truss bridges over 100 feet in length	3	300
Iron truss bridges over 100 feet in length	3	1,141
Wooden trestle and pile.....	427	49,816

BOX CULVERTS IN IOWA.

Timber	200
Stone	8

CATTLE-GUARDS.

Number of in Iowa	300
-------------------------	-----

RENEWEL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.), included in charges to repairs	182,490
Amount of trestle work replaced with earth during the year (lineal feet).....	123
Timber culverts replaced with timber	6
Give the average number of years the trestle and pile bridges last on your road in Iowa	8
Give the average number of years that wooden truss bridges last on your road in Iowa	12

ROAD-BED AND TRACK.

Number of track sections in Iowa	50
Average length of sections, miles	7
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa.....	70,465
Average number of new ties per mile of road	168
New rails laid in track during the year in Iowa (steel, 515 tons) miles, about.....	5
Total track laid with new rails during the year in Iowa, miles, about.....	5
What is the average number of years that iron rails last in your track on main line in Iowa.....	5 to 10
What is the average number of years that iron rails last in your track on branches in Iowa.....	10 to 20
What is the average number of years that steel rails last in your track on main line in Iowa.....	8 to 15
What is the average number of years that steel rails last in your track on branches in Iowa.....	20 to 25
What is the average number of years that ties last in your track in Iowa....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Burlington, Cedar Rapids & Northern, at Manly Junction, Belmond, Abbott and Morning Sun.

Illinois Central, at Ackley.

Chicago, Iowa & Dakota, at Eldora.

Chicago & Northwestern, at Gifford, Marshall, and 1 mile west of Wright.

Chicago, St. Paul & Kansas City, at Marshalltown, and 1 mile west of State Center Junction.

Chicago, Rock Island & Pacific, at Grinnell and Given.

Chicago, Burlington & Quincy, at Maxon.

Chicago, Milwaukee & St. Paul, twice at Mason City Junction, State Center Junction and Hedrick.

Burlington & Western, at Winfield.

Burlington & Northwestern, Brighton, 1 mile east of Oskaloosa, 1 mile west of Hedrick, $1\frac{1}{4}$ miles west of Martinsburg.

What railroads cross your road, either over or under, and at what locality?

Chicago, Rock Island & Pacific, twice at Oskaloosa, Brighton.

Chicago, Milwaukee & St. Paul, at Pickering.

Number of highway crossings at grade.....	405
Number of highway crossings at which there are flagmen	3
Number of highway crossings over railroad.....	4
Number of highway crossings under railroad	8
*Number of highway bridges 18 feet above track.....	4
*Number of highway bridges less than 18 feet above track.....	0

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	578
What is the average cost per rod, cents	50
Give the number of miles of fencing needed on both sides of your track in Iowa	200

* These were changed to read 20 feet above track last year, by order of the Commission. The answers, however, would be the same for 20 feet that they are for 18.

• ROLLING STOCK.

	LEASED.	OWNED.	TOTAL.
Number of passenger cars	6	13	19
Number of baggage, mail, and express cars	5	10	15
Number of box freight cars	243	256	500
Number of stock cars		51	51
Number of platform and coal cars	297	567	864
Number of other cars		19	19
Total number of cars	551	1,016	1,567
Number of locomotives			57
Maximum weight of locomotives and tenders		60 tons	
Average weight of locomotives and tenders		40 tons	
Number of locomotives equipped with train brake, air			19
Number of locomotives equipped with driver brake, steam			13
Maximum weight of passenger cars		23 tons	
Average weight of passenger cars		20 tons	
Number of passenger cars equipped with train brake, air			3
Number of freight cars equipped with train brake, hand			1,51
Number of passenger cars equipped with Miller platform and buffer			34
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. (Weight of engine, 60 tons), tons			25

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	482,03
Miles run by freight trains during the year	1,013,130
Miles run by switching trains during the year	214,634
Miles run by construction and repair trains during the year	36,130
Miles run by other trains during the year	12,800
Total train mileage	1,758,737

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3.015
Average weight of passenger trains, exclusive of passengers and locomotives, tons	61
Average number of cars in freight trains	13.233
Average weight of freight trains, exclusive of freight and locomotives, tons	126

PASSENGER TRAFFIC.

Number of through passengers carried	36,345
Number of local passengers carried	270,463
Total number of passengers carried	306,808
Total passenger mileage or passengers carried one mile	8,920,525
Average distance traveled by each passenger, miles	29.08
Average amount received from each passenger, cents	80.51
Highest rate of fare per mile for any distance, cents	3.50
Lowest rate of fare per mile for any distance, cents	2.00
Average rate of fare per mile for all passengers, cents	2 77

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	267,900
Number of tons of local freight carried.....	636,644
Total tons of freight carried.....	896,604
Total mileage of through freight, tons carried one mile.....	43,936,872
Total mileage of local freight, tons carried one mile.....	68,392,549
Total freight mileage, or tons carried one mile.....	112,329,421
Average rate per ton per mile received for through freight, cents.....	.914
Average rate per ton per mile received for local freight, cents.....	.904
Average rate per ton per mile received for all freight, cents.....	.945
Average cost per ton per mile to move freight, cents.....	.748
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	53.2

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	2,706,711
Number of miles run by loaded freight cars west and north.....	5,881,392
Number of miles run by empty freight cars east and south.....	3,969,382
Number of miles run by empty freight cars west and north.....	854,874
Total freight car mileage.....	13,412,359
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	58.92
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	12.69

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	22 to 30
Rate of speed of freight trains per hour, including stops, miles.....	9 to 12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain.....	113,005	12.6
Flour.....	13,172	1.3
Animals.....	42,220	4.7
Other agricultural products.....	3,955	.4
Lumber and forest products.....	40,339	4.5
Coal.....	564,755	62.9
Plaster, lime and cement.....	1,563	.2
Salt.....	2,411	.3
Petroleum and oil.....	1,748	.2
Iron, steel and castings.....	6,135	.7
Stone and brick.....	9,518	1.1
Merchandise, and other articles not enumerated above.....	99,773	11.1
Total tons carried.....	896,604	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT WEST KEITHSBURG, IOWA, FOR THE YEAR ENDING JUNE 30, 1882.

East bound number of tons.....	96,955
West bound number of tons.....	81,425
Total tons.....	178,380

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent,
Grain.....	7,909	1.8
Flour.....	1,136	.2
Animals.....	6,567	1.5
Other agricultural products.....	190	
Lumber and forest products.....	4,175	2.
Coal.....	419,083	89.3
Plaster, lime and cement.....	509	2.
Salt.....	35	
Petroleum and oil.....	484	
Iron, steel and castings.....	306	
Stone and brick.....	3,738	8.
Merchandise, and other articles not enumerated above.....	24,779	5.3
Total tons carried.....	468,873	100.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company, who supply agents and messengers, receiver furnishing cars. Freight taken and delivered at cars.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman, Woodruff, and Wabash Western Railway Company's sleepers ; additional charges, according to distance, go to sleeping-car companies.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Pullman Palace Car Company, amount paid, \$5,304.66 ; Woodruff Sleeping-car Company, \$343.74 ; Wabash Western Railway Company, \$679.84. Mileage is paid by receiver to sleeping-car companies, they receiving additional charges.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Compensation for the year was \$31,377.08, based on amount and character of service for 30 consecutive working days. Cars with proper conveniences furnished by receiver.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? For the year, \$805.92.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 426.6 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
September 27	Mrs. Mary Martin, trespasser.....	Searsboro	Struck by train; carelessness; no inquest.
1888.			
January	26 F. A. Mack, switchman	Marshalltown.....	Coupling cars; accident; no inquest.
January	4 Henry Weatherwax, trespasser.....	Oskaloosa	Struck by train; carelessness; company not responsible.
February	20 T. A. Hawkes, conductor.....	Morning Sun.....	Fell under train; lack of caution; no inquest.
March	5 F. D. Ferguson, brakeman.....	Hampson	Collision; accident; died from injuries; no inquest.
April	14 Bridget McNamara, tele. operator...	Searsboro	Fell under train; lack of caution; company not responsible.
May	26 Frank E. Sime, engineer	Ollie	Derrailment; accident; no inquest.

INJURED.

1887.			
July	6 E. Armstrong, brakeman.....	Searsboro	Fell from train; accident; leg broken.
July	15 Jas. Gadd, section laborer	New Sharon	Tie fell on him; carelessness; leg bruised.
July	23 J. W. Huff, brakeman	Grimell	Fell from train; lack of caution; leg broken.
July	28 J. F. Bailey, section laborer	Oakville	Rail fell on foot; accident; three toes mashed.
September	13 R. C. Banks, passenger.....	New Sharon	Jumped from train; carelessness; leg broken.
September	6 T. Hawkes, brakeman	Brighton	Hurt at coal chute; accident; two fingers mashed.
October	12 Mrs. M. Smith, passenger	Lynnville Junction.....	Derrailment; accident; very slightly bruised.
October	12 Frank Bridges, passenger	Lynnville Junction.....	Derrailment; accident; leg broken.
October	18 F. H. Delamer, brakeman	Oskaloosa	Fell from car; accident; leg broken.
October	28 Ben Bland, stealing ride	Oskaloosa	Jumped from train; carelessness; leg broken.
July	27 H. E. Peck, engineer W. W. R'y.	Kirkville	Collision; accident; arm broken.
July	27 R. E. Ackert, conductor W. W. R'y.	Wason City	Collision; accident; injured internally.
November 11	Lewis Wheeler, switchman	Marshalltown	Jumped from train; carelessness; legs bruised.
October	7 C. M. Fredrickson, section laborer.	Newport	Coupling; accident; fingers mashed.
December	23 Chas. Jones, trespasser	Marshalltown	Rail fell on him; accident; leg broken.
December	30 Chas. Jones, trespasser	Grimell	Train struck him; carelessness; internal injuries.
December	30 Shotwell, brakeman	Marshalltown	Plug blew out; accident; scalded.
December 30	W. H. Rose, fireman.....	Marshalltown	Plug blew out; accident; scalded.

1887.	16 W. R. Adams, switchman	Marshalltown	Coupling; accident; foot mashed.
January	5 A. C. Smith, brakeman	New Sharon	Coupling; accident; finger mashed.
January	1 W. Bryant, brakeman	New Sharon	Caught in turn-table; lack of caution; foot injured.
December	28 J. V. Long, fireman	Montezuma	Caught in turn-table; accident; leg broken.
1888.			
January	3 H. H. Blackmore, brakeman	New Sharon	Coupling; accident; finger broken.
February	2 C. E. DeGroff, brakeman	South Skunk	Fell from train; accident; badly bruised.
February	3 Pat Hauly, track walker	Rockwell	Slipped and fell; accident; shoulder dislocated.
January	24 S. J. Dewey, yardmaster	Marshalltown	Coupling; accident; finger crushed.
January	30 Charles Lane, brakeman	Grinnell	Settling brake; accident; thumb crushed.
January	13 Charles Bogard, brakeman	Eldora	Coupling; accident; finger crushed.
January	21 W. C. Wallace yard foreman	Marshalltown	Coupling; accident; finger crushed.
January	8 W. H. Drukle, engineer	Grinnell	Derrailment; accident; hip and thigh bruised.
February	18 H. Crist, brakeman	McCalsburg	Coupling; accident; finger bruised.
February	18 J. Rader, fireman	Fremont	Derrailment; accident; finger bruised.
February	25 J. J. McCullough, brakeman	Grinnell	Derrailment; accident; arm cut.
March	5 H. H. Williams, brakeman	Hampton	Colliding; accident; back injured.
March	10 C. W. Freeland, switchman	Marshalltown	Coupling; lack of caution; two fingers mashed.
March	10 H. McDaniel, brakeman	Mason City Junction	Coupling; accident; one finger mashed.
March	11 G. Hausatus, brakeman	Oskaloosa	Coupling; accident; one finger mashed.
April	3 R. H. Myers, brakeman	Union	Coupling; accident; thumb mashed.
April	11 O. B. Weaver, brakeman	Ackley	Coupling; accident; hand mashed.
April	27 J. S. Morrison, brakeman	New Sharon	Fell from train; accident; back injured.
May	15 J. T. McGuire, brakeman	Mason City Junction	Coupling; carelessness; knee sprained.
May	27 R. H. Jenkins, trespasser	Oskaloosa	Coupling; carelessness; hand mashed.
June	3 A. Galbreth, trespasser	New Sharon	Jumped from train; carelessness; ankle broken.
June	16 Mose Arquette, engineer	Minerva Junction	Collision; lack of caution; ankle sprained.
June	25 W. M. Gallup, fireman	Mason City	Derrailment; accident; slightly bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	1	1	2	3	2	2
Collision	1	1	1	14	1	1
Coupling cars	1	1	1	5	2	2
Falling from trains	1	1	2	1	1	1
Getting on and off trains	1	1	1	10	1	1
Highway crossings	1	1	1	1	1	1
Miscellaneous	1	1	1	1	1	1
Trespassers on track	1	1	1	1	1	1
Total	5	2	4	35	6	6

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	7
Number of persons injured during the year	45
Number of casualties purely accidental during the entire year	35
Number resulting from lack of caution, carelessness or misconduct	16
Number of persons injured while intoxicated	1
Number of trespassers on track killed	2
Number of trespassers on track injured	1
Number of tramps or others stealing rides killed or injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Treasurer—Seth Zug, Marshalltown, Iowa.
General Manager—E. L. Dudley, Marshalltown, Iowa.
Assistant Superintendent—J. G. Johnston, Marshalltown, Iowa.
Chief Engineer—G. A. Pruden, Marshalltown, Iowa.
Superintendent of Telegraph—J. G. Bristol, Marshalltown, Iowa.
Auditor—M. C. Healion, Marshalltown, Iowa.
General Passenger Agent—J. P. Nourse, Marshalltown, Iowa.
General Freight Agent—A. B. Plough, Marshalltown, Iowa.
General Solicitor—A. C. Daley, Marshalltown, Iowa.
Receiver—E. L. Dudley, Marshalltown, Iowa.

DIRECTORS.

The road is in the hands of a receiver; appointed for Iowa lines by U. S. Circuit Court, Southern District of Iowa. Appointed for Illinois line by U. S. Circuit Court, Northern District of Illinois.

Fiscal year of company ends December 31, 1888.

General offices of the company are located at Marshalltown, Iowa.

STATE OF IOWA. } ss.
COUNTY OF MARSHALL.

E. L. Dudley, Receiver, and M. O. Heallon, Auditor of the Central Iowa Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

E. L. DUDLEY.

M. O. HEALION.

Subscribed and sworn to before me, this 6th day of September, A. D. 1888.

[L. S.]

C. H. ACKERT,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 7th day of September, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association		No limit.
Amount authorized by vote of the company	\$ 76,393,505	
Number of shares issued, 763,335 ; amount paid in		\$ 76,393,505
Amount of common stock issued		76,393,505
Total amount paid in as per books of the company	\$	<u>76,393,505</u>
Total miles of road owned by company	4,723.333	
Amount of stock per mile of road	\$ 16,173.64	
Total number of stockholders	11,668	

NOTE—By sale and consolidation the Burlington & Missouri River Railroad Company's road, property and franchises have been merged with those of the Chicago, Burlington & Quincy Railroad Company, the managers of which have not the information necessary for answering many of the questions asked in this report. Most of the records of the Burlington & Missouri River Railroad Company were destroyed by fire in 1872.

DEBT.

BONDED DEBT OF C. B. & Q. R. R. AND BRANCHES, JUNE 30, 1888.

CHARACTER OF BONDS.	When issued.	When due.	Rate of interest.	Interest payable.	Amount of bonds outstanding.
C. B. & Q. 2d mort. in con.	July 1, 1860	July 1, 1890	4 Jan. 1, July 1...	\$ 316,000.00	
C. B. & Q. Trust mortgage	Oct. 1, 1864	Oct. 1, 1890	7 Apr. 1, Oct. 1...	653,000.00	
C. B. & Q. Plain bonds	Jan. 1, 1872	Jan. 1, 1896	7 Jan. 1, July 1...	547,500.00	
C. B. & Q. Con. mortgages	July 1, 1873	July 1, 1893	7 Jan. 1, July 1...	13,986,000.00	
C. B. & Q. Plain bonds	Oct. 1, 1876	Oct. 1, 1901	5 Apr. 1, Oct. 1...	2,316,000.00	
C. B. & Q. Plain bonds	June 1, 1875	June 1, 1895	5 June 1, Dec. 1...	364,000.00	
C. B. & Q. Iowa Division	Oct. 1, 1879	Oct. 1, 1919	5 Apr. 1, Oct. 1...	2,912,000.00	
C. B. & Q. Iowa Division	Oct. 1, 1879	Oct. 1, 1919	4 Apr. 1, Oct. 1...	9,182,000.00	
C. B. & Q. Plain bonds	Sept. 1, 1881	Sept. 1, 1921	4 Mch. 1, Sept. 1...	4,300,000.00	
C. B. & Q. Plain bonds	Feb. 1, 1882	Feb. 1, 1922	4 Feb. 1, Aug. 1...	7,963,000.00	
C. B. & Q. Plain bonds	May 1, 1883	May 1, 1913	5 May 1, Nov. 1...	9,000,000.00	
C. B. & Q. Neb. ext'n mt'g ...	May 1, 1887	May 1, 1927	4 May 1, Nov. 1...	19,785,000.00	
B. & M. R. R. (Ia.) land grant.	Oct. 1, 1863	Oct. 1, 1893	7 Apr. 1, Oct. 1...	4,170,550.00	
B. & M. R. R. (Ia.) convertible	July 1, 1870	July 1, 1889	8 Jan. 1, July 1...	151,500.00	
B. & M. R. R. (Ia.) convertible	July 1, 1869	July 1, 1894	8 Jan. 1, July 1...	66,000.00	
B. & M. R. R. (Neb.) con. mt'g	July 1, 1878	July 1, 1908	6 Jan. 1, July 1...	12,858,000.00	
B. & M. R. R. (Neb.) con. mt'g	Jan. 1, 1880	Jan. 1, 1910	4 Jan. 1, July 1...	3,347,000.00	
Republican Valley	July 1, 1879	July 1, 1919	6 Jan. 1, July 1...	1,078,000.00	
Ottawa, Oswego & Fox Riv. Val	July 1, 1870	July 1, 1890	8 Jan. 1, July 1...	1,076,000.00	
Illinois Grand Trunk	Oct. 1, 1870	Oct. 1, 1890	8 Apr. 1, Oct. 1...	890,500.00	
Quincy & Warsaw	July 1, 1870	July 1, 1890	8 Jan. 1, July 1...	720,000.00	
Dixon, Peoria & Hannibal	July 1, 1869	July 1, 1889	8 Jan. 1, July 1...	545,500.00	
Omaha & Southwestern	June 1, 1870	June 1, 1896	8 June 1, Dec. 1...	669,000.00	
Nebraska Railway	Oct. 1, 1877	Oct. 1, 1896	7 Apr. 1, Oct. 1...	385,000.00	
Atchison & Nebraska	Mch. 1, 1878	Mch. 1, 1898	7 Mch. 1, Sept. 1...	1,125,000.00	
Atchison & Nebraska	Dec. 1, 1887	Dec. 1, 1927	6 June 1, Dec. 1...	901,280.84	
Lincoln & Northwestern	Jan. 1, 1880	Jan. 1, 1910	7 Jan. 1, July 1...	600,000.00	
Bond scrip				157.86	
Total					\$ 99,912,988.70

Funded debt C. B. Q. & proper.....\$ 93,000,707.86

Contingent liabilities on branch lines..... 6,912,280.84

CONSTRUCTION OF LINES OWNED BY THE CHICAGO, BURLINGTON & QUINCY RAILROAD
COMPANY IN IOWA, AS PER LEDGER BALANCES, JUNE 30, 1883.

NAME OF LINE.	Cost of construction.	Miles.
Burlington & Missouri Railroad, including Creston, Chariton and Red Oak branches	\$30,280,344.55	397.310
Keokuk & St. Paul	1,547,733.32	43.377
Albia, Knoxville & Des Moines	508,788.06	33.224
Nebraska City, Sidney & Northeastern	224,403.32	21.116
Moulton & Albia	123,251.98	11.509
Creston & Northern	214,337.40	37.434
Brownville & Nodaway Valley	251,758.14	15.000
Brownville & Nodaway Valley Extension	182,433.15	*20.004
Chariton, Des Moines & Southern	374,082.11	33.000
Clarinda, College Springs & Southwestern	423,460.57	17.312
Leon, Mt. Ayr & Southwestern	642,918.36	34.200
Leon, Mt. Ayr & Southwestern Extension	1,153,057.18	167.500
Des Moines & Knoxville	872,223.00	35.017
Red Oak & Atlantic	208,536.37	18.041
Hastings & Avoca	163,481.75	15.792
Western Iowa	351,242.69	20.337
Total	\$27,536,052.61	809.250

* 9.448 miles in Missouri. + 50.270 miles in Missouri.

The equipment account for the whole road is \$22,337,693.74. This covers the equipments over a mileage of 4,845.682 miles, distributed between different States as follows :

Illinois	1,233.960
Iowa	797.900
Missouri	122.892
Nebraska	2,121.950
Kansas	220.410
Colorado	319.470
Wyoming	29.010
Total	4,845.682

As this equipment is interchangeable, to a great extent, between the different States, a close distribution cannot now be given.

Floating debt :

Incurred for	} No floating debt.
Incurred for	
Total amount of floating debt	
Contingent liability as guarantor of bonds or debts of other roads	

Total amount of debt liabilities	\$ 90,912,968.70
Amount of debt per mile of road	\$ 21,153.07
Amount of debt representing the road in Iowa	\$ 16,845,550.00
Total amount of stock and debt	176,306,493.70
Amount of stock and debt per mile of road	37,326.71
Amount of interest paid representing the road in Iowa	844,995.17

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY).

Passenger and freight stations, coal sheds and water stations.....	\$ 91,068,589.87
Branch roads	43,132,028.99
Total expended for construction.....	\$ 134,198,618.86
Average cost of construction per mile of road (4,723.333 miles).....	28,411.85

COST OF EQUIPMENT.

Locomotives	} Cannot give details.	
Snow-plows on wheels.....		
Passenger, mail, baggage and express cars		
Parlor, dining and sleeping-cars.....		
Freight and other cars.....		
Wrecking-cars, pile-drivers and tools.....		
Total for equipment.....	\$	22,237,698.74
Average cost of equipment per mile of road owned by company (4,723.333 miles)	\$ 4,708.05	
Total cost of road and equipment	\$	156,436,317.60
Average cost of road and equipment per mile (4,723.333 miles)	\$	33,119.90
Proportion of cost of road for Iowa lines.....		28,668,230.68
Average cost of road per mile, Iowa lines (903.778 miles)		31,720.42

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry	\$	69,515.38
Land, land damages and fences		33,034.72
Passenger and freight stations, coal sheds and water stations.....		15,174.67
Purchase of other road :		
Reorganizing yards, miscellaneous, new side tracks, Burlington accre- tions		6,997.51
Double track extension.....		78,586.20
Total for construction	\$	203,308.48

EQUIPMENT.

	Number.	
Locomotives .....	....	\$ 47,104.98
Passenger, mail, baggage and express cars	25	109,070.98
Parlor, dining and sleeping cars	2	16,118.40
Freight and other cars	1,045	293,147.42
Tools and machinery .....	....	89,105.48
Total for equipment		\$ 580,188.31
Any other expenditures charged to property account :		
The equipment account is for the whole line, and includes amounts expended on rolling stock not finished at end of year.		
Total expenditures charged to property accounts		\$ 783,441.79
Net addition to property account for the year		\$ 783,441.79

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 290,573.16
August, 1887			367,709.42
September, 1887			340,313.35
October, 1887			411,433.11
November, 1887			362,750.66
December, 1887			317,319.37
January, 1888			274,380.77
February, 1888			244,524.42
March, 1888			144,140.78
April, 1888			240,388.84
May, 1888			221,160.68
June, 1888			268,906.91
Totals			3,484,001.03

FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 146,791.30
August, 1887			151,652.11
September, 1887			178,306.90
October, 1887			168,079.74
November, 1887			130,947.86
December, 1887			131,300.77
January, 1888			107,194.76
February, 1888			103,740.21
March, 1888			102,326.80
April, 1888			88,824.95
May, 1888			103,115.67
June, 1888			116,360.00
Totals			1,539,450.67

Through and local freight and passengers cannot be divided.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY. 163

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 18,578.17	\$ 9,963.65	\$ 10,055.60	\$ 38,597.42
August, 1887.....	18,578.75	10,768.41	8,077.50	37,422.66
September, 1887.....	29,329.44	11,113.99	8,191.72	48,635.15
October, 1887.....	22,156.01	11,051.03	7,929.83	41,136.87
November, 1887.....	22,160.58	11,566.73	7,261.42	40,982.73
December, 1887.....	22,160.58	11,153.80	10,159.02	44,473.40
January, 1888.....	22,146.73	12,005.47	9,089.71	43,241.91
February, 1888.....	22,168.50	11,597.89	13,779.56	47,545.95
March, 1888.....	22,160.58	12,212.30	7,765.06	42,137.94
April, 1888.....	22,113.28	11,354.53	7,716.35	41,184.16
May, 1888.....	22,173.27	9,989.67	9,231.82	41,394.76
June, 1888.....	24,209.11	10,551.54	9,119.05	43,879.70
Totals.....	267,933.00	133,323.01	89,913.00	491,169.01

ANALYSIS OF EARNINGS.

(Iowa lines.)

Earnings, passenger :

From all passengers.....	\$ 1,529,459.57
From express.....	133,823.01
From mails.....	267,933.00
Total earnings, passenger department.....	\$ 1,930,715.58

Earnings per train mile run (1,345,884 miles).....\$ 1.43

Earnings, freight :

From local and through.....	\$ 3,573,914.02
Total earnings, freight department.....	\$ 3,573,914.02

Earnings per train mile run (3,519,498 miles).....\$ 1.01

Earnings per train mile run, from all trains earning revenue

(4,865,832 miles).....	1.15
Rents received for use of road and miscellaneous.....	89,913.00
Total earnings from all sources.....	\$ 5,594,542.60

Earnings per mile of road operated (903,778 miles).....\$ 6,190.16

Proportion of earnings for Iowa.....4,915,606.05

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track.....	\$ 369,967.16
Renewal of rails (No. tons laid, steel, 5,700).....	81,197.26
Renewal of ties (No. laid, 198,842).....	130,666.11
Repairs of bridges, including culverts and cattle-guards.....	144,910.64
Repairs of fences, road crossings and signs.....	19,432.17
Repairs of buildings, stations and water-tanks.....	49,631.75
Totals.....	\$ 796,804.99

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	360,192.13
Repairs of passenger cars.....		458,558.57
Total	\$	808,750.69

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	500,668.81
Water supply.....		60,762.86
Oil and waste.....		19,857.75
Locomotive service.....		294,587.32
Train service		344,852.68
Train supplies		59,478.65
Mileage of cars (credit balance).....		129,576.92
Telegraph expenses (maintenance and operating).....		96,982.94
Damage and loss of freight and baggage.....		10,706.21
Damages to property and cattle		21,887.11
Personal injuries.....		91,830.54
Agents and station service.....		292,384.35
Station supplies		64,156.15
Sundries		173,242.28
Total	\$	1,999,820.63

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	229,821.25
Legal expenses		29,367.20
Insurance.....		20,442.42
Stationery, printing and advertising.....		52,512.11
Foreign agencies.....		54,846.74
Miscellaneous and rentals.....		45,987.17
Taxes in Iowa.....	\$	162,154.73
Taxes in other States.....		371,501.52
Total taxes.....		102,154.73
Total	\$	605,132.63

RECAPITULATION OF EXPENSES.

Maintenance of way and building.....	\$	795,804.99
Maintenance of motive power and cars		808,750.69
Conducting transportation.....		1,999,820.63
General expenses, including taxes.....		605,132.63
Total operating expenses and taxes	\$	4,209,508.93
Operating expenses and taxes per mile of road, operated (903.778 miles)	\$	4,657.68
Operating expenses and taxes per train mile run, for trains earning revenue 4,885,832 miles		.87
Expenses of running and management of all trains earning revenue.....		4,209,508.93
Percentage of expenses to earnings.....		70.4

GENERAL EXHIBIT.

Total earnings.....	\$ 26,024,447.21
Total expenses, including taxes.....	17,642,765.31
Net earnings.....	7,391,681.90
Add for land grant receipt Nebraska.....	567,083.07
Rentals, specifying amount paid to each company.....	240,214.95
Interest accruing during the year.....	4,898,783.69
Interest paid during the year.....	4,898,783.69
Interest on funded debt.....	4,898,783.69
Interest paid on funded debt.....	4,898,783.69
Dividends declared—3 of 2 per cent, 1 of 1 per cent.....	5,347,324.00
Paid into sinking funds.....	690,426.25
Balance for the year, deficit.....	3,217,983.22
Balance at commencement of the year.....	13,693,388.52
Balance at the close of the year, June 30, 1888.....	\$ 10,475,404.00

GENERAL RECAPITULATION.

(IOWA LINES.)

Total earnings.....	\$ 5,594,542.60
Total operating expenses and taxes.....	4,200,508.93
Net earnings above operating expenses and taxes.....	1,385,033.67
Net earnings above operating expenses, taxes and rental.....	1,385,033.67
Gross earnings per train mile run (4,865,832 miles).....	\$ 1.15
Net earnings per train mile run (4,865,832 miles).....	.28
Percentage of net earnings to stock and debt.....	59.8
Percentage of net earnings to cost of road and equipment.....	64.7

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$ 162,154.73
In other States.....	371,501.52
Total.....	\$ 533,656.25

SURPLUS.

The amount invested in railroad bonds, the number of bonds, and the par value of each, the name of each road, and the amount invested in the bonds of each :

In the hands of the trustees of the Iowa Land Grant Mortgage.....	\$ 7,047,770.38
In the hands of the trustees of the Iowa mortgage to secure 5 per cent bonds of 1895, and sundry securities and cash awaiting investment.....	241,570.30
In the hands of the trustees of the Iowa mortgage to secure 4 and 5 per cent bonds of 1912, sundry securities and cash awaiting investment.....	1,401,108.09

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction account.....	\$ 91,086,589.87
Equipment	22,287,698.74
Cost of branch roads.....	43,183,628.99
Cash and cash items	131,168.86
Stocks and bonds of connecting and leased lines	22,744,439.14
Material on hand	2,750,217.57
Sinking funds	10,886,518.80
Total.....	\$ 192,997,656.97

CREDIT.

Capital stock.....	\$ 76,393,505.00
Funded debt	93,000,707.86
Income account.....	10,475,404.60
Renewal fund.....	9,000,000.00
Profit and loss.....	3,967,311.33
Balance current accounts	160,838.18
Total.....	\$ 192,997,656.97

DESCRIPTION OF ROAD.

Length main line of road from center of Mississippi river to Union Pacific transfer	\$ 286.300
Length main line of road in Iowa.....	296.300
Length of double track on main line.....	80.871
Same in Iowa.....	80.871
Branches owned by this company, Iowa and Missouri lines	807.578
Branches owned in Iowa and Iowa and Missouri, giving distances from junction with the main line :	
Burlington to Keokuk, miles.....	42.227
Albia to Moravia	11.500
Albia to Des Moines	67.941
Chariton to Leon	38.724
Leon to Grant City.....	57.720
Bethany Junction to Albany.....	46.330
Albany to St. Joseph	48.000
Chariton to Indianola and Des Moines	47.166
Creston to Hopkinton	44.909
Creston to Fontanelle	27.424
Fontanelle to Cumberland	20.327
Villisca to Burlington Junction	35.004
Red Oak to East Nebraska City.....	49.809
Red Oak to Griswold.....	18.041
Hastings to Sidney	21.116
Hastings to Carson	15.792
Clarinda to Northboro.....	17.818
Total	607.078
In Iowa.....	497.900
In Missouri	109.678

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY. 167

Total length of branches owned by this company.....	607.878
Total length of branches owned by this company in Iowa.....	497.900
Total length of branches owned by this company in Missouri.....	109.678
Total length of road belonging to this company, Iowa lines.....	903.778
Total length of road belonging to this company in Iowa.....	794.100
Deducting leased lines.....	753.200
Aggregate length of sidings and other tracks not above enumerated, including double track.....	311.857
Same in Iowa.....	293.590
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	581.965
Total length of iron rails in tracks in Iowa, exclusive of sidings.....	252.106
Weight per yard, steel, 66 and 60 pounds.	
Weight per yard, iron, 56 and 48 pounds.	
Gauge of track, 4 feet, 8½ inches.	

LENGTH OF LINES OPERATED BY C., B. & Q. R. R. CO. IN ALL STATES JUNE 30, 1888.

	Miles.
Illinois.....	1,233.990
Iowa.....	797.960
Missouri.....	122.892
Nebraska.....	2,121.950
Kansas.....	220.410
Colorado.....	319.470
Wyoming.....	29.010
Total.....	4,845.682

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

(Included in statement of Iowa branches.)

Total miles of road operated by this company.....	4,845.682
Total miles of road operated by this company in Iowa not reported by any other company.....	753.200

STATIONS.

Number of stations on all roads owned by this company.....	307
Same in Iowa.....	123
Number of telegraph offices in stations in Iowa.....	119

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	12,047
Same in Iowa.....	4,614
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 7,163,755.56
Same in Iowa.....	2,727,207.24

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	22	1,931
Iron truss bridges over 100 feet in length	32	6,471
Wooden trestle and pile.....	1,037	92,637
Iron trestle.....	41	2,289
Iron girder.....	26	1,548

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	2
Less than 20 feet opening.....	20

BOX CULVERTS IN IOWA.

Timber	870
Stone	457

CATTLE-GUARDS.

Number of in Iowa.....	1,380
------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....		678,823
Timber culverts replaced with sewer pipe.....	7	
Timber culverts replaced with timber	38	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
342 A. Near Albia over Whitebreast River	Truss	Iron	Dates not given but all are in year ending June 30, 1888.	165
409 B. East Nodaway River.....	Truss and girder....	Iron		190
432 B. West Nodaway River.....	Truss	Iron		178
440 A. Tarkio River	Girder	Iron		174
446 A. Little Branch River.....	Girder	Iron		163
Total				800

Give the average number of years that trestle and pile bridges last on your road in Iowa. 9
 Give the average number of years that wooden truss bridges last on your road in Iowa (if covered) 14

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	166
Average length of sections, miles	5
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa.....	196,842
New rails laid in track during the year in Iowa—(steel 5,740 tons) miles.....	54.555
Total track laid with new rails during the year in Iowa, miles	54.555
What is the average number of years that iron rails last in your track on branches in Iowa.....	6 to 15
What is the average number of years that steel rails last in your track on main line in Iowa.....	6
What is the average number of years that steel rails last in your track on branches in Iowa.....	10
What is the average number of years that ties last in your track in Iowa?	
Oak	9
Cedar	6

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Fairfield.
Chicago, Rock Island & Pacific, at Ottumwa.
Wabash, St. Louis & Pacific, at Ottumwa.
Chicago, Milwaukee & St. Paul, at Ottumwa.
Central Iowa, at Maxon.
Wabash, St. Louis & Pacific, at Albia.
Des Moines & Kansas City, at Osceola.
Keokuk & Western, at Hilton.
Chicago, Rock Island & Pacific, at East Des Moines, 2 crossings.
Chicago, St. Paul & Kansas City, at East Des Moines.
Des Moines & Kansas City, at Leon.
Council Bluffs & St. Louis, at Darlington.
Kansas City, St. Jo & Council Bluffs, at St. Joseph.
Wabash, St. Louis & Pacific, at Malvern.
Wabash, St. Louis & Pacific, at Shenandoah.
Wabash, St. Louis & Pacific, at Clark.
Humeston & Shenandoah, at Clarinda.
Kansas City, St. Jo & Council Bluffs, at Pacific Junction.

What railroads cross your road, either over or under, and at what locality?

Humeston & Shenandoah Railroad, north of Conway, over crossing.
Keokuk & Western, near Albia, over crossing.
Chicago, St. Paul & Kansas City Railroad, near Grand River.
Chicago, Santa Fe & California Railroad, 5 miles south of Ft. Madison.

Number of highway crossings at grade	910
Number of highway crossings at which there are flagmen	9
Number of highway crossings over railroad.....	27
Number of highway crossings under railroad.....	23
Number of highway bridges 18 feet above track	26
Number of highway bridges less than 18 feet above track	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa? Single fence..	*1,212.342
What is the average cost per rod? Estimated, cents.....	90
What is the total cost of same?	\$ 349,154.49
How many miles of new fencing have you built during the year?.....	55.661
Give the number of miles needed, single fence, in each county in Iowa :	
In Monroe county	20.12
In Lee county	5.29
In Polk county	5.68
In Pottawattamie county	2.30
In Cass county.....	.93
In Warren county	2.21
In Decatur county	9.09
In Ringgold county.....	23.88
In Union county.....	26.12
In Adair county	10.87
In Fremont county.....	4.91
In Mills county	4.61
In Marlon county.....	2.94
In Appanoose county.....	1.25
Total miles.....	121.61

ROLLING STOCK.

	Iowa lines owned.	Whole road total
Number of passenger cars	89	212
Number of baggage, mail and express cars	35	92
Number of parlor and sleeping-cars. Sleeping-cars owned by Pullman Company.....		7
Number of dining-cars.....		
Number of box freight cars.....	5,291	13,234
Number of stock cars	1,056	2,633
Number of platform and coal cars.....	1,515	3,776
Number of other cars (not including hand and rubble).....	512	1,308
Total number of cars.....	8,499	21,312
Number of locomotives	188	469
Maximum weight of locomotives and tenders, tons.....		81½
Average weight of locomotives and tenders, tons.....		65½
Number of locomotives equipped with train and driver brake		465
Maximum weight of passenger cars, tons		37
Average weight of passenger cars, tons		21
Number of passenger cars equipped with train brake.....		213
Number of freight cars equipped with train and air brake		1,068
Number of passenger cars equipped with Miller platform and buffer		213
Number of freight cars equipped with automatic coupler.....		6

* Amount fence reported last seems to have been too small, probably from some being reported as double length instead of single.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY. 171

The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight.
Weight of engine, 81 tons :

	Summer.	Winter.
Burlington to Ottumwa	440	420
Ottumwa to Chariton	780	700
Chariton to Creston	480	380
Creston to Pacific Junction	500	460

MILEAGE, TRAFFIC, ETC,

TRAIN MILEAGE.

Miles run by passenger trains during the year	1,345,884
Miles run by freight trains during the year	3,411,622
Miles run by mixed trains during the year	108,326
Total train mileage	4,865,832

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.9
Average weight of passenger trains, exclusive of passengers, tons	165
Average number of cars in freight trains	18.6
Average weight of freight trains, exclusive of freight, tons	250

PASSENGER TRAFFIC.

Total number of passengers carried	1,215,972
Highest rate of fare per mile for any distance, cents	3

FREIGHT TRAFFIC.

Number of tons of through freight carried, Iowa	779,885
Number of tons of local freight carried, Iowa	1,699,237
Total tons of freight carried	2,469,122
Total freight mileage, or tons carried one mile	484,180,234
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	14.7

CAR MILEAGE.

Number of miles run by loaded freight cars east	20,706,901
Number of miles run by loaded freight cars west	31,448,753
Number of miles run by empty freight cars east	13,862,525
Number of miles run by empty freight cars west	3,269,778
Total freight car mileage	69,287,959
Percentage of empty freight cars hauled east to all freight cars hauled east	40.10
Percentage of empty freight cars hauled west to all freight cars hauled west	9.42

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles	25
Rate of speed of freight trains per hour, including stops, miles	13

TONNAGE OF ARTICLES TRANSPORTED—WHOLE LINE.

	TONS.	PER CENT.
Grain.....	1,216,879	19.16
Flour and mill stuff.....	313,456	4.94
Provisions (beef, pork, lard, etc.).....	129,084	2.03
Animals	600,085	9.45
Other agricultural products	87,582	1.37
Lumber and forest products.....	852,006	13.41
Coal and coke	1,472,707	23.19
Plaster, lime and cement.....	72,854	1.15
Salt	80,658	1.27
Iron, steel, castings and minerals	385,070	6.06
Stone and brick	138,925	2.19
Manufactures—articles shipped from point of production	105,721	1.67
Merchandise, and other articles not enumerated above.....	895,752	14.11
Total tons carried	6,350,929	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT BURLINGTON, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	924,881
West bound number of tons.....	731,014
Total tons	1,655,895

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT PLATTSMOUTH, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	443,456
West bound number of tons.....	611,135
Total tons	1,054,591

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	548,802	22.33
Flour and mill stuffs	21,693	.88
Provisions (beef, pork, lard, etc.)	65,947	2.67
Animals	263,747	10.68
Other agricultural products	37,006	1.49
Lumber and forest products	414,289	16.78
Coal and coke	496,006	20.19
Plaster, lime and cement	29,886	1.21
Salt	32,536	1.32
Iron, steel and castings	132,678	5.37
Stone and brick	29,969	1.21
Manufactures—articles shipped from point of production	224,063	9.07
Merchandise, and other articles not enumerated above	170,373	6.90
Total tons carried	2,469,126	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company does the usual express business over the main line and branches. The railroad company carries the express matter on its regular passenger trains; the agents of the express company handling it both at the stations and in transit. For this service the express company pays various agreed rates on the several lines.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company runs its own sleepers over the road and collects all revenue from sleeping accommodations. The railroad company keeps the outside of the car in repair or pays an agreed rate for so doing. The railroad company runs its own dining-cars.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The only amount paid is the mileage paid for use of Pullman cars to cover repairs on same. The Pullman Company receives all the earnings from such cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? On the main line two times each way daily, except Sunday; on Sunday, one time each way for large towns; on branches one time each way daily, except Sunday. Receipts in Iowa for year ending June 30, 1888, were \$267,933.00.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$2,064.90.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 335.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? No other company owns lines on the road.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grant.....	358,424
State the average price at which these lands have been sold or contracted by the company.....	\$ 11.79
State the number of acres sold.....	354,561.23
State the amount received from sales (principal).....	3,946,421.85
State the amount unpaid on outstanding contracts	247,730.36
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1888	5,829,165.24
State the amount expended in sale and management of lands.....	693,133.75
State the amount of taxes paid on lands to June 30, 1888.....	265,141.47
State the amount realized from the sale of lands above the expenses incurred in the management and taxes.....	4,870,890.12

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND NATURE OF INJURY.
1887.			
July 1	John Tearney, brakeman	Council Bluffs	On train; struck house; head bruised; died.
July 4	Wm. Gallagher, citizen	Burlington	Jumping on train; both feet crushed.
July 4	B. Donahue, engineer	Council Bluffs	Run over by engine; killed.
July 4	J. E. Hampton, citizen	Delphos	Jumping on train; right arm crushed.
July 9	D. Rallsback, laborer	Ottumwa	Struck by train; body bruised.
July 11	C. D. Taylor, carpenter	Stanton	Unloading iron; right hand crushed.
July 18	Jno. McMahon, stonemason	New London	Jumping on train; drunk; killed.
July 19	J. A. Colver, farmer	Zero	Struck by engine; killed.
July 19	F. McGinn, citizen	Red Oak	Lying side of track; left arm crushed.
July 20	W. D. Demaree, farmer	West Lucas	Supposed falling from train; found dead.
July 25	A. Sullivan, switchman	Burlington	Caught between cars; head squeezed.
July 25	G. H. Jenkins, tramp	Burlington	Derailment; two ribs broken; stealing ride.
July 29	J. C. Martin	Maxon	Fell from engine; head cut; died.
August 14	S. Crawford, stockman	Burlington	Fell between cars; left foot cut off.
August 17	J. F. Collins, farmer	Des Moines	Train struck wagon; right leg broken.
August 27	H. C. Watson, laborer	Chariton	Fell from car; right ankle broken.
August 29	H. H. Woods, brakeman	Albia	Train run over; intoxicated; killed.
September 7	C. W. Calhoun, citizen	Burlington	Rear end collision; badly scalded; died.
September 7	J. N. Cook, passenger	West Afton	Rear end collision; badly scalded; died.
September 7	Miss A. Morrell, passenger	West Afton	Rear end collision; badly injured.
September 7	K. C. Fullerton, passenger	West Afton	Rear end collision; badly injured.
September 7	Edna Bailey, passenger	West Afton	Rear end collision; body scalded.
September 7	Mrs. M. E. Steffey, passenger	West Afton	Rear end collision; body scalded.
September 7	Mrs. S. Guernsey, passenger	West Afton	Rear end collision; badly injured.
September 7	Mrs. A. E. Mosher	West Afton	Run over by hand car; badly injured.
September 15	Jas. Grant, carpenter	Pleasantville	Caught between car and wood; right leg broken.
October 3	H. Patton, brakeman	Weaver	Jumping on train; right foot mashed.
October 10	I. Hos. Scott, citizen	Charlinda	Rear end collision; badly bruised.
October 15	Tim Aiken, stockman	East Stanton	Run over by cars; injured; died.
October 19	Wm. Hartnett, brakeman	Chariton	Run over by cars; injured; died.
October 20	Bunad Coleman, laborer	Creston	Struck by semaphore; head cut.
October 20	A. Ashba, brakeman	Zero	Coupling; run over; body bruised.
October 24	J. W. Scott, brakeman	Montrose	Jumping on train; injured; died.
November 11	F. Tasold, citizen	Burlington	Coupling; caught; left foot mashed; amputated.
November 19	John Turney, conductor	Rome	

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND NATURE OF INJURY.
1887.			
November 23	George Fulton, machinist.....	West Burlington.....	Fell between cars; killed.
November 24	I. McClaren, switchman.....	Council Bluffs.....	Coupling cars; right hand crushed.
November 24	C. M. Freeman, brakeman.....	Avery.....	Fell from train; injured; died.
December 7	W. L. Young, conductor.....	Hillsdale.....	Rear end collision; badly bruised.
December 12	Mike Johnston, brakeman.....	Oscarola.....	Stone falling upon it; left foot crushed.
December 18	A. Grendan, laborer.....	Burlington.....	Jumping on train; right arm crushed.
December 21	J. L. Owens, switchman.....	Burlington.....	Coupling caught; body squeezed.
December 21	V. B. Gross, citizen.....	Ottumwa.....	Jumping on train; killed.
December 30	John Youngsburg, boiler maker.....	Ottumwa.....	Escaping steam; head scalded.
1888.			
January	11 F. N. Arnold, brakeman.....	West Point.....	Coupling cars; right leg crushed; died.
January	11 Casper Bergen, laborer.....	Wever.....	Run over by hand car; body bruised.
January	16 W. W. Mittler, miner.....	Swan.....	Run over by train; killed.
January	21 J. N. Rears, switchman.....	Burlington.....	Coupling cars; killed.
January	25 John Turner, laborer.....	Ottumwa.....	Engine ran over him; both arms cut off; died.
January	25 W. M. Fent, brakeman.....	Pacific Junction.....	Engine ran over him; left limb crushed.
January	2 T. B. Gail, brakeman.....	Thayer.....	Collision; body bruised.
January	16 H. C. Curl, brakeman.....	Villisca.....	Struck by bridge; head and body bruised.
February	13 W. M. Jones, citizen.....	Creston.....	Struck by train; head cut and body bruised.
February	13 Wm. McMonigh, citizen.....	Creston.....	Run over by engine; killed.
February	21 Thomas Lonselle, switchman.....	Burlington.....	Fell between cars; killed.
February	15 Willie O'Leary, schoolboy.....	Keokuk.....	Jumping on train; right foot mashed.
March	16 M. Cully, switchman.....	Ottumwa.....	Coupling; injured; died.
March	27 S. T. Thomas, conductor.....	West Creston.....	Collision; back sprained.
March	27 W. A. Davis, engineer.....	West Creston.....	Collision; head cut, body bruised.
March	29 W. Bumer, schoolboy.....	Burlington.....	Struck by train; injured badly.
March	29 John Foltz, schoolboy.....	Burlington.....	Struck by train; injured badly.
March	29 L. Harnell, schoolboy.....	Chariton.....	Run over by engine; killed.
March	30 William Lamb, brakeman.....	West Burlington.....	Struck by bridge; killed.
April	4 G. J. Hamahan, brakeman.....	Rome.....	Struck by water crane; badly bruised.
April	6 George Renaysen, citizen.....	Keokuk.....	Jumping on train; rib broken.
April	11 Charles Renaysen, laborer.....	Red Oak.....	Struck by engine; collar bone broken.
April	14 Fulton Estes, stockman.....	Burlington.....	Falling; right leg broken.
April	15 H. Gibbon, brakeman.....	West Creston.....	Collision; left leg crushed and scalded.
April	15 L. J. Miller, brakeman.....	West Creston.....	Collision; bruised internally.

April	15 P. A. Shoot, fireman.....	West Creston.....	Collision; bruised; died.
April	22 H. Coates, citizen.....	West Albia.....	Struck by fast mail; killed.
May	23 Geo. Lawson, citizen.....	Charlinda Junction.....	Sleeping on track; intoxicated; killed.
May	16 J. C. Oakes, passenger.....	West Creston.....	Run over by train; injured; died.
May	17 Wm. Oakes, passenger.....	West Creston.....	Run over by train; injured; died.
May	17 A. J. Langford, laborer.....	Ottumwa.....	Fell between cars; body bruised.
May	18 Geo. W. Robinson, switchman.....	Burlington.....	Run over by cars; injured; died.
May	20 Geo. McVay, stone mason.....	West Creston.....	Fell off hand-car; body bruised.
May	20 Elba Duvall, brakeman.....	West Creston.....	Fell between cars; killed.
May	26 C. B. Malpas, citizen.....	Burlington.....	Run over; intoxicated; injured; died.
May	27 P. Mack, switchman.....	Pacific Junction.....	Coupling cars; killed.
May	27 Jno. Donnelly, tramp.....	Ft. Madison.....	Run over; intoxicated; killed.
June	5 Jacob Gieson, citizen.....	Burlington.....	Switch; killed.
June	15 A. J. Mead, fireman.....	Agency.....	Collision; killed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment						1
Collisions	2	2		5	6	
Caught in frogs, guard rails or switches.....						
Coupling cars		5			4	
Falling from trains.....		5	1		3	1
Getting on and off trains			2		1	4
Highway crossings.....						1
Miscellaneous		4	3		12	2
Overhead obstruction.....						
Stealing rides		1	3			
While intoxicated						
Trespassers on track.....	1	3	4		3	5
Total	3	20	13	5	29	13

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	36
Number of persons injured during the year.....	47
Number of casualties purely accidental during the entire year.....	15
Number resulting from lack of caution, carelessness or misconduct.....	48
Number of trespassers on track killed.....	8
Number of trespassers on track injured	8

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. E. Perkins, Burlington.

Vice-President—J. C. Peasley, Chicago, Ill.

Secretary—T. S. Howland, Boston, Mass.

Treasurer—J. C. Peasley, Chicago, Ill.

General Manager—H. B. Stone, Chicago, Ill.

General Superintendent—J. D. Besler, Chicago, Ill.

Division Superintendents—F. C. Rice, Galesburg, Ill.; W. C. Brown, Burlington.

Chief Engineer—Geo. C. Smith, Chicago, Ill.

Superintendent of Telegraph—E. M. Herr, Chicago, Ill.

General Auditor—J. L. Lathrop, Chicago, Ill.

General Passenger Agent—P. S. Eustis, Chicago, Ill.

General Freight Agent—P. Morton, Chicago, Ill.

Traffic Manager—E. P. Ripley, Chicago, Ill.

General Solicitor—Wirt Dexter, Chicago, Ill.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John M. Forbes, Boston, Mass.
Sidney Bartlett, Boston, Mass.
Chas. J. Paine, Boston, Mass.
Geo. P. Gardner, Boston, Mass.
Francis W. Hunnewell, Boston, Mass.
William Endicott, Jr., Boston, Mass.
T. Jefferson Coolidge, Manchester, Mass.
John N. A. Griswold, New York City.
Peter Geddes, New York City.
Wirt Dexter, Chicago, Ill.
Chas. E. Perkins, Burlington.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of company ends December 31st.

General offices of the company are located at corner Adams and Franklin streets, Chicago, Illinois.

STATE OF ILLINOIS,) ss.
COUNTY OF COOK,)

J. C. Peasley, Vice-President, and John L. Lathrop, General Auditor, of the Chicago, Burlington & Quincy Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

J. C. PEASLEY,
Vice-President,
JNO. L. LATHROP,
General Auditor.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 6th day of October, A. D. 1888.

CHESTER M. DAWES,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 8th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, BURLINGTON & KANSAS CITY

RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888,

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	8,000,000.00
Amount authorized by vote of the company.....		8,000,000.00
Number of shares issued, 80,000; amount paid in.....		8,000,000.00
Amount of common stock issued.....		8,000,000.00
Total amount paid in, as per books of the company.....	\$	8,000,000.00
Total miles of road owned by company.....	180.99	
Amount of stock per mile of road.....	\$	44,201.33
Amount of stock representing the road in Iowa.....		3,432,675.28
Amount of stock held in Iowa.....		500,000.00
Total number of stockholders.....		7
Number of stockholders in Iowa.....		5

DEBT.

Floating debt:

Incurring for construction.....	\$	865,000.00
Total amount of debt liabilities.....	\$	865,000.00
Amount of debt per mile of road.....	\$	4,779.27
Amount of debt representing the road in Iowa.....	\$	371,158.11
Total amount of stock and debt.....		8,865,000.00
Amount of stock and debt per mile of road.....		48,980.60

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$	8,818,131.97
Average cost of construction per mile of road (180.99 miles)....	\$	48,721.65
Proportion of cost of construction for Iowa, estimated.....		3,783,723.34

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY CO. 181

COST OF EQUIPMENT.

Locomotives	\$	66,494.56
Passenger, mail, baggage and express cars.....		13,500.00
Freight and other cars.....		84,182.87
Total for equipment.....	\$	164,177.43
Average cost of equipment per mile of road operated by company (230.10 miles).....		745.92
Proportion of cost of equipment for Iowa, estimated		87,101.08
Total cost of road and equipment.....	\$	8,982,309.40
Average cost of road and equipment per mile (180.39 miles).....	\$	49,628.76
Proportion of cost of road and equipment for Iowa, estimated.....		3,854,169.51
Average cost of road and equipment per mile in Iowa (77.66 miles).....		49,628.76

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails	\$	2,128.34
Land, land damages and fences.....		313.25
Purchase of other roads (specifying same), and all particulars :		
Extension to Carrollton, Missouri	\$	3,876.75
K. C. & B. E'y, new survey.....		72.05
Total for construction	\$	6,390.43

EQUIPMENT.

Freight and other cars	2 \$	2,486.77
Total expenditures charged to property accounts.....	\$	8,877.20
Net addition to property account for the year.....	\$	8,877.20

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 22,965.92
August, 1887.....			38,088.77
September, 1887			34,826.14
October, 1887.....			24,301.82
November, 1887.....			32,387.49
December, 1887.....			25,879.00
January, 1888.....			7,154.60
February, 1888.....			15,596.30
March, 1888.....			5,820.35
April, 1888.....			14,548.80
May, 1888.....			20,294.83
June, 1888.....			14,176.62
Totals.....			\$ 256,040.66

REPORT OF RAILROAD COMMISSIONERS.

FOR TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 6,970.11
August, 1887.....			7,495.75
September, 1887.....			8,265.36
October, 1887.....			7,080.24
November, 1887.....			6,391.98
December, 1887.....			7,066.26
January, 1888.....			5,086.92
February, 1888.....			6,069.53
March, 1888.....			6,097.51
April, 1888.....			5,217.52
May, 1888.....			5,593.58
June, 1888.....			5,748.34
Total.....			\$ 77,073.12

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,461.63	\$ 958.33	\$ 270.42	\$ 2,690.38
August, 1887.....	1,461.64	958.33	227.97	2,647.94
September, 1887.....	1,461.64	958.33	336.22	2,756.19
October, 1887.....	1,461.64	958.33	499.53	2,919.50
November, 1887.....	1,461.64	958.33	358.71	2,778.68
December, 1887.....	1,450.64	958.33	250.25	2,659.22
January, 1888.....	1,461.64	958.33	166.48	2,586.45
February, 1888.....	1,461.64	958.33	223.53	2,643.50
March, 1888.....	1,461.64	956.33	151.42	2,571.39
April, 1888.....	1,461.64	958.33	275.60	2,695.57
May, 1888.....	1,461.64	958.33	142.94	2,562.91
June, 1888.....	1,461.64	958.37	146.68	2,566.69
Totals.....	\$ 17,528.67	\$ 11,500.00	\$ 3,049.75	\$ 32,078.42

ANALYSIS OF EARNINGS.

Earnings, passenger :

From all passengers.....	\$	77,473.12
From express and baggage.....		11,500.00
From mails.....		17,528.67

Total earnings, passenger department..... \$ 106,501.79

Earnings per train mile run (1,390.98 miles).....\$.76

Earnings, freight :

Total earnings, freight department.....	\$	256,040.66
Earnings per train mile run (245,731 miles).....	1.04	

Earnings per train mile run, from all trains earning revenue
(384,829 miles) 94

Proportion of earnings for Iowa, estimated 193,734.86

Earnings from all other sources 3,049.75

Miscellaneous earnings 2,026.63

Telegraph earnings 1,023.13

Total earnings from all sources \$ 365,192.20

Earnings per mile of road operated (230.10 miles)\$ 1,614.90

Proportion of earnings for Iowa, estimated 188,549.28

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$	51,332.53
Renewal of rails (No. tons laid, steel, 1,822 1412-2240).....		10,345.49
Renewal of ties (No. laid, 36,823)		13,742.81
Repairs of bridges, including culverts.....		24,689.73
Repairs of fences.....		684.52
Repairs of buildings and stations.....		1,086.47
Total.....	\$	101,881.55

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	14,808.57
Repairs of passenger and baggage cars.....		1,412.12
Repairs of freight cars.....		6,240.76
Total.....	\$	22,461.45

REPORT OF RAILROAD COMMISSIONERS.

CLASS 2.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	25,323.44
Water supply.....		3,452.32
Locomotive service.....		25,321.14
Train service		19,002.38
Mileage of cars (debit balance).....		14,605.43
Telegraph expenses (maintenance and operating).....		8,675.12
Damage and loss of freight		330.32
Damage to property and cattle		7,241.77
Personal injuries		560.15
Agents and station service and station supplies.....		11,267.04
Total	\$	116,309.11

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	16,258.49
Legal expenses		7,025.54
Insurance.....		1,072.80
Printing, outside agencies and advertising		1,789.10
Taxes in Iowa	\$	5,512.86
Taxes in other States.....		8,581.55
Total taxes		14,094.41
Total.....	\$	40,240.43

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	101,881.55
Maintenance of motive power and cars		22,461.45
Conducting transportation.....		116,309.11
General expenses, including taxes.....		40,240.43
Total operating expenses and taxes.....	\$	280,892.54
Operating expenses and taxes per mile of road operated (220.1 miles)	\$	1,276.20
Operating expenses and taxes per train mile run, for trains earning revenue (334,829 miles), cents		73
Proportion of operating expenses and taxes for Iowa, estimated		133,267.88
Expenses of running and management of all trains earning revenue		136,770.56
Percentage of expense to earnings.....		76.9

GENERAL EXHIBIT.

Total earnings.....	\$	365,192.20
Total expenses, including taxes.....		280,892.54
Net earnings.....		84,299.66
Rentals, specifying amount paid to each company :		
Wabash Western Railway.....		8,845.82
Interest accruing during the year.....		53,062.71
Interest paid during the year.....		8,112.04
Interest on funded debt.....	No funded debt.	
Interest on floating debt.....		53,062.71
Interest paid on floating debt.....		8,112.04
Dividends declared.....	None.	
Floating debt liquidated during the year.....		53,613.49
Balance for the year.....		13,728.31
Balance at commencement of the year.....		5,365.76
Balance at the close of the year, June 30, 1888.....	\$	<u>19,094.07</u>

GENERAL RECAPITULATION.

Total earnings.....	\$	365,192.20
Total operating expenses and taxes.....		280,892.54
Net earnings above operating expenses and taxes.....		84,299.66
Net earnings above operating expenses, taxes and rental.....		75,453.84
Gross earnings per train mile run (384,829 miles), cents.....	94.9	
Net earnings per train mile run (384,829 miles), cents.....	19.6	
Percentage of net earnings to stock and debt.....	0.87	
Percentage of net earnings to cost of road and equipment.....	0.84	

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	5,512.86
In Missouri.....		8,581.55

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction.....	\$	8,818,131.97
Equipment.....		164,177.43
Cash.....		30,094.36
Material and supplies.....		27,356.51
Accounts and bills receivable.....		36,469.61
Investments and sinking funds.....		1,497.33
Total.....	\$	<u>9,077,727.21</u>

CREDIT.

Capital stock.....	\$	8,000,000.00
Notes payable and unpaid accounts.....		946,246.07
Profit and loss and income.....		131,481.14
.....	\$	<u>9,077,727.21</u>

DESCRIPTION OF ROAD.

Length main line of road from Burlington to Carrollton, Mo., Miles	230.10
Length main line of road in Iowa	116.64
Length main line of road in Missouri.....	103.46
Total length of road belonging to this company	181.09
Total length of road belonging to this company in Iowa.....	77.53
Aggregate length of sidings and other tracks not above enumerated	11.35
Same in Iowa.....	5.56
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	42.75
Total length of iron rails in tracks in Iowa, exclusive of sidings	34.78
Weights per yard, steel, 56 and 60 pounds.	
Weights per yard, iron, 52, 55 and 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

Chicago, Burlington & Quincy, between Burlington and Vilele.....	25.00
Wabash Western, between Bloomfield and Moulton.....	14.01
Total length of above roads.....	39.01
Total length of above roads in Iowa.....	39.01
Total miles of road operated by this company	220.10
Total miles of road operated by this company in Iowa not reported by any other company.....	77.53

STATIONS.

Number of stations on all roads owned by this company	36
Same in Iowa.....	18
Number of stations on all roads operated by this company	39
Same in Iowa.....	21
Number of telegraph offices in stations in Iowa	18

EMPLOYES.

Average number of persons regularly employed on all roads operated by this company	364
Same in Iowa.....	250
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 160,929.12
Same in Iowa, estimated.....	85,372.90

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	8	1,638
Wooden trestle and pile.....	139	13,396

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	1,912.18
Amount of trestle work replaced with earth during the year (lineal feet) ...	313
Number bridges filled and timber culverts put in.....	6

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
No. 11. Near Franklin	File and trestle.	Wood	November, 1887	48
No. 12. Near Franklin	File and trestle.	Wood	December, 1887	112
No. 23. Near Warren	Combination ..	Wood and iron..	December, 1887	506
No. 64. Near Willetts	File and trestle.	Wood	October, 1887	16
No. 66. Near Willetts	File and trestle.	Wood	October, 1887	80
No. 67. Near Willetts	File and trestle.	Wood	October, 1887	48
No. 44. Near Farmington.....	File and trestle.	Wood	February, 1887	48
No. 46. Near Farmington.....	File and trestle.	Wood	February, 1887	48
Total				906

Give the average number of years the trestle and pile bridges last on your road in Iowa. 9

Give the average number of years that wooden truss bridges last on your road in Iowa.. 12

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	13
Average length of sections, miles.....	6
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa.....	15,764
Average number of new ties per mile of road.....	203
Second-hand steel rails laid in track during the year in Iowa—(636 896 2240 tons) miles... ..	7.8
Total track laid with new rails during the year in Iowa, miles	7.8
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that steel rails last in your track on main line in Iowa	12
What is the average number of years that ties last in your track in Iowa....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Keokuk & Northwestern, at Donnelson.

Chicago, Rock Island & Pacific, at Farmington.

Keokuk & Western, at Sedan.

Number of highway crossings at grade..... 61

Number of highway crossings under railroad

1

FENCING IN IOWA.

How many miles of fencing have you on your in Iowa..... 68.53

What is the average cost per rod \$.95

What is the total cost of same..... 20,813.50

Give the number of miles needed on both sides of your track in each county in Iowa:

Lee, Van Buren and Davis—all fenced except station grounds.

BOLLING STOCK.

Number of passenger cars	3
Number of baggage, mail and express cars	3
Number of box freight cars	50
Number of platform and coal cars	170
Number of other cars	7
Total number of cars	233
Number of locomotives	11
Maximum weight of locomotives and tenders, tons	84
Average weight of locomotives and tenders, tons	60
Number of locomotives equipped with train brake	1
Number of locomotives equipped with driver brake	2
Maximum weight of passenger cars, tons	14
Average weight of passenger cars, tons	12
Number of passenger cars equipped with train brake	6
Number of passenger cars equipped with Miller platform and buffer	6
The total amount that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 52 tons	240

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	139,696
Miles run by freight trains during the year	245,731
Miles run by construction and repair trains during the year	3,172
Total train mileage	388,601

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	84
Average number of cars in freight trains	14
Average weight of freight trains, exclusive of freight, tons	178

PASSENGER TRAFFIC.

Number of through passengers carried	15,360
Number of local passengers carried	107,283
Total number of passengers carried	122,643
Total passenger mileage or passengers carried one mile	2,805,342
Average distance traveled by each passenger, miles	22.6
Average amount received from each passenger, cents	62.8
Highest rate of fare per mile for any distance, cents	3
Average rate of fare per mile for all passengers, cents	2.66

FREIGHT TRAFFIC.

Total tons of freight carried	185,772
Total freight mileage, or tons carried one mile	19,072,819
Average rate per ton per mile received for all freight, in cents	1.34

CAR MILEAGE.

Number of miles run by loaded freight cars	2,219,834
Number of miles run by empty freight cars.....	908,212
Total freight car mileage.....	<u>3,128,046</u>

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	25
Rate of speed of freight trains, including stops, miles	10

, ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? The American Express Company does a general express business, and pays \$11,500 per annum.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? No sleeping cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$79.52 per mile per annum; mail department service in charge of Postoffice Department employees; six times per week each way.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Nothing.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 100.04.

What other company, if any, owns a line of telegraph of your right of way in Iowa, and how many miles do each own? Operated jointly with Western Union Telegraph Company.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants. No land grant.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1898.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
August 18	Sanford Buck, track laborer.....	Cincinnati.....	Struck by rail; great toe bruised.
September 20	Fred Heckler, bridgeman.....	Franklin.....	Rolling piles; leg broken.
October 20	Wm. Beeson, bridgeman.....	Farmington.....	Handling axe; foot cut.
1898.			
January 22	Ed. Dye, brakeman.....	Moulton.....	Scuffling; arm hurt.
February 4	Henry Corey, section laborer.....	Moulton.....	Fell from coal car; rib fractured.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	...	...	...	...	...	...
Collisions	...	...	...	...	...	...
Caught in frogs, guard rails, or switches	...	...	...	...	...	...
Coupling cars	...	...	...	...	1	...
Falling from trains	...	...	...	...	1	...
Getting on and off trains	...	...	...	...	...	...
Highway crossings	...	...	...	...	...	...
Miscellaneous	...	...	...	...	3	...
Overhead obstruction	...	...	...	...	...	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track	...	...	...	...	...	...
Total	...	...	...	...	5	...

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons injured during the year	5
Number of casualties purely accidental during the entire year	3
Number resulting from lack of caution, carelessness or misconduct	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President and Treasurer—J. C. Peasley, Chicago, Ill.
Assistant Secretary—H. E. Jarvis, Burlington, Iowa.
Assistant Treasurer—J. H. Sturgis, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago, Ill.
Superintendent—C. M. Levey, Keokuk, Iowa.
Assistant Superintendent—W. E. Cunningham, Keokuk, Iowa.
Chief Engineer—Ed. M. Gilchrist, Keokuk, Iowa.
Superintendent of Telegraph—M. A. Baker.
Auditor—J. H. Sturgis, Keokuk, Iowa.
General Passenger Agent—Howard Elliott, Keokuk, Iowa.
General Freight Agent—Howard Elliott, Keokuk, Iowa.
General Attorney—H. H. Trimble, Keokuk, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

W. W. Baldwin, Burlington, Iowa.
 J. W. Blythe, Burlington, Iowa.
 J. T. Remey, Burlington, Iowa.
 W. F. McFarland, Burlington, Iowa.
 J. C. Peasley, Chicago, Ill.

Date of annual meeting of stockholders, third Wednesday in May.
 Fiscal year of company ends December 31.
 General offices of the company are located at Keokuk Iowa.

STATE OF IOWA, } ss.
COUNTY OF LEE, }

C. M. Levey, Superintendent of the Chicago, Burlington & Kansas City Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

C. M. LEVEY,
Superintendent.

Subscribed and sworn to before me, this 18th day of October, A. D. 1888.

JAMES C. DAVIS,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 15th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS
RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Number shares issued	\$ 5,285,573.67
Amount of common stock issued, all common stock.	
Amount of preferred stock issued, and condition of preferment :	
Stock of Tarkio Valley Railroad Company.....	303,000.00
Stock of Nodaway Valley Railroad Company.....	274,000.00
Total amount paid in, as per books of the company	\$ 5,862,573.67
Total miles of road owned by company.....	312
Amount of stock per mile of road	\$ 18,790.30
Amount of stock representing the road in Iowa.....	977,661.49
Amount of stock held in Iowa.....	68,775.00
Total number of stockholders.....	17
Number of stockholders in Iowa.....	2

DEBT.

Funded debt as follows :

First mortgage bonds due January 1, 1907 ; rate of interest 7 per cent.....	\$ 5,000,000.00
Amount of interest paid on same during the year.....	\$ 250,000.00
Income bonds due January 1, 1907 ; rate of interest, limit 6 per cent.....	16.48
Old bonds outstanding	500.00
First mortgage bonds due June 1, 1920; interest 7 per cent, Tarkio Valley Railroad Company.....	342,000.00
First mortgage bonds due June 1, 1920 ; interest 7 per cent, Nodaway Valley Railroad Company.....	308,000.00
Total amount of funded debt	\$ 5,650,016.48
Total amount of debt liabilities	5,650,016.48
Amount of debt per mile of road.....	18,100.02
Amount of debt representing the road in Iowa, estimated ...	967,002.95
Total amount of stock and debt	11,512,500.15
Amount of stock and debt per mile of road	36,800.33
Amount of interest paid representing the road in Iowa, estimated	71,394.60

COST OF ROAD AND EQUIPMENT.

Total expended for construction	\$ 11,363,768.91
Average cost of construction per mile of road (312 miles).....	36,098.61
Proportion of cost of construction for Iowa, estimated	2,627,198.40

COST OF EQUIPMENT.

Total for equipment.....	\$ 1,474,960.73
Average cost of equipment per mile of road operated by company (312 miles)	4,727.47
Proportion of cost of equipment for Iowa, estimated.....	265,494.55
Total cost of road and equipment	\$ 12,737,738.64
Average cost of road and equipment per mile (312 miles).....	40,826.08
Proportion of cost of road and equipment for Iowa, estimated.....	2,292,792.95
Average cost of road and equipment per mile in Iowa (58.3 miles), estimated.....	39,327.97

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and new side tracks.....	\$ 78,130.96
Land, land damages and fences.....	508.32
Passenger and freight stations, coal sheds and water stations, etc.....	20,088.10
Total for construction	98,731.44

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO. 195

EQUIPMENT.

	Number.	
Locomotives	1	7,610.08
Mail car.....	1	2,421.34
Parlor car	1	55.90
Freight and other cars	75	53,119.18
Tools		183.20
Total for equipment.....		\$ 43,388.95
Total expenditures charged to property accounts.....		\$ 142,070.39
Net addition to property account for the year		\$ 142,070.39

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 19,945.52	\$ 27,315.23	\$ 47,160.75
August, 1887	26,876.02	29,531.81	55,397.83
September, 1887	26,872.70	37,414.53	63,287.23
October, 1887	24,108.08	37,125.93	61,229.01
November, 1887	24,919.50	27,684.96	52,604.36
December, 1887	22,062.23	26,661.29	48,723.52
January, 1888	14,518.78	20,556.33	35,075.11
February, 1888	15,559.90	19,366.92	34,926.82
March, 1888	14,051.37	19,942.20	33,993.47
April, 1888	16,709.67	22,238.52	38,948.19
May, 1888	17,581.41	23,736.85	41,318.26
June, 1888	29,971.02	24,897.96	54,868.98
Totals	\$ 251,071.10	\$ 316,364.43	\$ 567,435.53

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 61,321.78	\$ 38,564.57	\$ 99,886.35
August, 1887	50,904.18	31,692.77	82,596.95
September, 1887	77,764.68	36,326.71	114,091.37
October, 1887	62,819.25	32,414.10	95,233.35
November, 1887	71,658.20	35,834.00	107,492.20
December, 1887	46,539.97	20,303.57	66,843.54
January, 1888	34,856.39	43,466.35	78,322.74
February, 1888	37,118.46	20,278.95	57,497.41
March, 1888	15,173.21	13,477.34	27,650.55
April, 1888	25,514.26	19,732.96	45,247.16
May, 1888	32,817.61	21,522.41	54,340.02
June, 1888	26,850.40	20,628.34	47,478.74
Totals	\$ 543,328.95	\$ 333,242.61	\$ 876,571.56

REPORT OF RAILROAD COMMISSIONERS.

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 3,511.02	\$ 1,885.00	\$ 13,309.77	\$ 18,705.79
August, 1887.....	5,950.44	2,281.66	10,869.80	19,110.90
September, 1887.....	4,635.20	2,063.33	12,875.02	19,563.55
October, 1887.....	4,987.58	2,063.33	13,868.00	20,759.91
November, 1887.....	4,729.23	2,063.33	15,393.36	22,205.92
December, 1887.....	4,619.84	2,063.33	16,005.43	22,708.30
January, 1888.....	4,729.23	2,063.33	20,309.95	27,122.51
February, 1888.....	4,729.23	2,063.33	16,958.71	23,771.27
March, 1888.....	4,457.48	2,063.33	24,642.84	31,163.65
April, 1888.....	5,472.84	2,063.33	21,374.62	28,909.79
May, 1888.....	5,148.44	2,063.33	19,178.31	26,410.08
June, 1888.....	4,101.67	2,063.33	17,886.27	24,071.27
Totals.....	\$ 56,900.90	\$ 24,909.96	\$ 202,673.06	\$ 284,573.92

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 316,364.43	
From through passengers.....	251,071.10	
From all passengers		\$ 567,435.53
From express and baggage		33,974.18
From mails.....		56,900.90
Total earnings, passenger department.....		658,310.61

Earnings per train mile run (662,689 miles), cents 99.3

Earnings, freight :

From local.....	333,343.61	
From through	543,828.95	
Total earnings, freight department.....		876,671.56

Earnings per train mile run (541,440 miles).....\$ 1.619

Earnings per train mile run, from all trains earning revenue
(1,204,129 miles)..... 1.274

Earnings from all other sources..... 198,008.66

Total earnings from all sources \$ 1,728,681.03

Earnings per mile of road operated (312 miles)..... 5,549.64

Proportion of earnings for Iowa, estimated 202,211.43

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$ 78,321.56
Renewal of rails (No. tons laid, steel, 1,104.2167)	45,665.14
Renewal of ties (No. laid, 72,630)	31,510.43
Repairs of bridges, including culverts and cattle-guards	51,762.42
Repairs of fences, road-crossings, and signs	6,736.13
Repairs of buildings, stations and water-tanks	24,784.46
Total	\$ 233,610.13

KANSAS CITY ST. JOSEPH & COUNCIL BLUFFS R. R. CO. 197

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	47,032.55
Repairs of passenger cars.....		27,967.20
Repairs of freight cars.....		32,178.90
Repairs of tools and machinery.....		16,979.38
Total.....	\$	124,157.31

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	111,318.57
Water supply.....		15,568.61
Oil and waste.....		8,548.66
Locomotive service.....		107,912.07
Freight train service and passenger.....	}	118,329.72
Freight train supplies and passenger.....		
Mileage of freight cars (debit balance).....		6,327.78
Telegraph expenses (maintenance and operating).....		25,328.75
Damage and loss of freight.....	}	36,308.56
Damages to property, cattle, etc.....		
Personal injuries.....		15,383.06
Agents and station service.....	}	200,758.04
Station supplies.....		
Total.....	\$	645,791.82

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	96,416.90
Legal expenses.....		13,943.29
Insurance.....		4,348.53
Stationery and printing, and advertising.....		12,554.82
Outside agencies.....		22,524.75
Taxes in Iowa.....	\$	6,980.66
Taxes in other States.....		36,846.25
Total taxes.....		45,826.91
Total.....	\$	185,626.00

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	233,040.12
Maintenance of motive power and cars.....		124,157.31
Conducting transportation.....		645,791.82
General expenses, including taxes.....		185,626.00
Total operating expenses and taxes.....	\$	1,189,245.34
Operating expenses and taxes per mile of road operated (312 miles).....	\$	3,811.68
Operating expenses and taxes per train mile run, for trains earning revenue (1,304,139 miles).....		98.7
Proportion of operating expenses and taxes for Iowa, estimated.....		214,064.21
Expenses of running and management of all trains earning revenue.....		548,454.40
Percentage of expenses to earnings.....		68.79

GENERAL EXHIBIT.

Total earnings.....	\$	1,728,681.03
Total expenses, including taxes		1,189,245.34
Net earnings		539,435.69
Rentals, specifying amount paid to each company :		
Rent of Kansas City bridge	\$	19,999.93
Less miscellaneous credits to profit and loss	7,110.21—	12,889.71
Interest accruing during the year		396,570.00
Interest paid during the year.....		396,570.00
Interest paid during the year on account of the road in Iowa.....		71,454.00
Interest on funded debt.....		396,570.00
Interest paid on funded debt		396,570.00
Dividends declared (5 per cent)		263,100.00
Floating debt liquidated during the year.....	No floating debt.	
Balance for the year, deficit		133,521.02
Balance at commencement of the year.....		1,758,069.96
Balance at the close of the year, June 30, 1888.....	\$	<u>1,624,545.94</u>

NOTE.—The dividend was paid from net earnings of fiscal year ending December 31, 1887.

GENERAL RECAPITULATION.

Total earnings.....	\$	1,728,681.03
Total operating expenses and taxes		1,189,245.34
Net earnings above operating expenses and taxes		539,435.69
Net earnings above operating expenses, taxes and rental, etc.....		133,521.02
Gross earnings per train mile run (1,204,129 miles)	\$	1.436
Net earnings per train mile run (1,204,129 miles).....		.448
Percentage of net earnings to stock and debt.....		4.68
Percentage of net earnings to cost of road and equipment.....		4.24

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	6,360.06
In Missouri	33,846.25

SURPLUS.

Surplus at the commencement of the year	\$	1,758,069.96
Surplus at the close of the year		1,624,545.94
The amount invested in railroad stocks.....		168,000.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares :		
Nodaway Valley Railroad Co., 800 shares, each, \$100.		
Tarkio Valley Railroad Co., 880 shares, each, \$100.		

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO. 199

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction	\$ 11,362,768.91
Equipment	1,474,966.73
Investments	243,297.80
Supplies on hand	81,485.23
Cash accounts	246,235.40
Accounts payable and receivable—balance	233,579.10
	<u>\$ 13,532,336.17</u>

CREDIT.

Capital stock	\$ 5,862,573.67
Bonded debt	5,659,016.48
Unpaid vouchers	211,282.18
Unpaid coupons "payable"	183,912.00
Profit and loss, income and surplus	1,694,545.84
	<u>\$ 13,532,336.17</u>

DESCRIPTION OF ROAD.

Length of main line of road from Kansas City to Council Bluffs, miles	197.89
Length of main line of road in Iowa	52.00
Length of main line of road in Missouri	145.89
Branches owned by this company :	
Hopkins Branch, miles	50.36
East Atchison Branch	1.12
East Nebraska City Branch	3.66
Tarkio Valley Branch	27.60
Nodaway Valley Branch	31.54
Total length of branches owned by this company	114.30
Total length of branches owned by this company in Iowa	6.35
Total length of branches owned by this company in Missouri	107.95
Total length of road belonging to this company	312.19
Aggregate length of sidings and other tracks not above enumerated	46.34
Same in Iowa	8.65
Total length of steel rails in tracks in Iowa, exclusive of sidings	52.00
Total length of iron rails in tracks in Iowa	6.35
Weights per yard, steel, 56, 60 and 66 pounds.	
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Hannibal & St. Jo R. R. bridge, Harlem to Kansas City, miles	1.50
Total length of above road	1.50
Total length of above road in Missouri	1.50
If any part of the road was first opened for operation during the past year, state the date.	
Total miles of road operated by this company	313.69
Total miles of road operated by this company in Iowa not reported by any other company	58.85

STATIONS.

Number of stations on all roads owned by this company	53
Same in Iowa	11
Number of stations on all roads operated by this company	53
Same in Iowa	11
Number of telegraph offices in stations in Iowa	11

EMPLOYES.

Number of persons regularly employed on all roads operated by this company, average	1,513
Same in Iowa	73
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 390,529.18
Same in Iowa (estimated)	77,500.00

BRIDGES IN IOWA.

	Number.	Aggregate length.
Iron truss bridges over 100 feet in length	1	210
Wooden trestle and pile	43	4,142

BOX CULVERTS IN IOWA.

Timber, open pile culverts	5
----------------------------------	---

CATTLE-GUARDS.

Number in Iowa	78
----------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet, (B. M.)	3,408
Give the average number of years the trestle and pile bridges last on your road in Iowa, about	9
Give the average number of years that wooden truss bridges last on your road in Iowa, about	10

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	10
Average length of sections, miles.....	5
Average number of men in each section gang.....	5
Number of new ties laid in track during the year in Iowa.....	12,100
Average number of new ties per mile of road	300
New rails laid in track during the year in Iowa—steel (51 1920-2240 tons), miles (1 mile, 66 pound steel).....	1
What is the average number of years that iron rails last in your track on main line in Iowa? About 10 years.	
What is the average number of years that iron rails last in your track on branches in Iowa? Cannot state—only 4½ miles in Iowa; 7 years old.	
What is the average number of years that steel rails last in your track on main line in Iowa? We have steel which has been in 15 years and is in good condition.	
What is the average number of years that steel rails last in your track on branches in Iowa? Cannot state.	
What is the average number of years that ties last in your track in Iowa? Oak; about 8 years.	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Quincy, at Pacific Junction.	
Wabash Western, at Council Bluffs.	
Chicago, Rock Island & Pacific, at Council Bluffs.	
Chicago, Milwaukee & St. Paul, at Council Bluffs.	
Number of highway crossings at grade.....	36

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	58.3
What is the average cost per rod, cents.....	2.21½
What is the total of same	41,311.64

ROLLING STOCK.

Number of passenger cars	23
Number of baggage, mail and express cars	12
Number of parlor and sleeping cars	5
Number of officers' cars	1
Number of box freight cars	772
Number of stock cars	97
Number of platform and coal cars	102
Number of other cars	26
Total number of cars	1,006

Number of locomotives	42
Maximum weight of locomotives and tenders; tenders full of water, tons...	47
Average weight of locomotives and tenders, tons	44
Number of locomotives equipped with train brake	18
Number of locomotives equipped with driver brake	4
Maximum weight of passenger cars, tons	19½
Average weight of passenger cars, tons	18
Number of passenger cars equipped with train brake	41
Number of freight cars equipped with train brake	4
Number of passenger cars equipped with Miller platform and buffer	41
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 32 tons	450

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	662,680
Miles run by freight trains during the year	541,440
Miles run by switching trains during the year	400,740
Miles run by construction and repair trains during the year	120,630
Total train mileage	1,725,490

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3.7
Average weight of passenger trains, exclusive of passengers, tons	115
Average number of cars in freight trains	16
Average weight of freight trains, exclusive of freight, tons	214

PASSENGER TRAFFIC.

Number of through passengers carried	86,865
Number of local passengers carried	265,685
Total number of passengers carried	454,550
Total passenger mileage, or passengers carried one mile, whole line	19,856,693
Average distance traveled by each passenger, whole line	43.692
Average amount received from each passenger, whole line	1.24.834
Highest rate of fare per mile for any distance, whole line; cents	3
Lowest rate per mile for any distance, whole line; cents	2
Average rate of fare per mile for all passengers, whole line; cents	2.857

FREIGHT TRAFFIC.

Number of tons of through freight carried	429,751
Number of tons of local freight carried	264,377
Total tons of freight carried..	694,128
Total mileage of through freight (tons carried one mile).....	41,088,932
Total mileage of local freight (tons carried one mile	10,110,642
Total freight mileage, or tons carried one mile.....	51,145,574
Average rate per ton per mile received for through freight, whole line ; cents	1.32
*Average rate per ton per mile received for local freight, whole line ; cents.....	3.29
Average rate per ton per mile received for all freight, whole line ; cents	1.71
Average cost per ton per mile to move freight	Cannot state.
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	37.9

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	3,010,322
Number of miles run by loaded freight cars west and north.....	3,127,266
Number of miles run by empty freight cars east and south	1,117,466
Number of miles run by empty freight cars west and north	1,445,984
Total freight car mileage	8,701,039
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	27
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	31

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops ; miles per hour	24
Rate of speed of freight trains, including stops ; miles per hour.....	10%

TONNAGE OF ARTICLES TRANSPORTED.

(Whole Line.)

	TONS.	PER CENT.
Grain.....	123,040	17.59
Flour.....	10,210	1.47
Provisions (beef, pork, lard, etc)	13,442	1.94
Animals.....	111,120	16.02
Other agricultural products.....	2,964	.42
Lumber and forest products.....	104,574	15.08
Coal	55,552	8.01
Plaster, lime and cement.....	10,773	1.55
Salt.....	4,485	.65
Petroleum and oil.....	1,575	.23
Iron, steel and castings	3,270	.47
Stone and brick.....	14,475	2.09
Manufactures—articles shipped from point of production.....	2,783	.40
Merchandise, and other articles not enumerated above	236,339	34.08
Total tons carried.....	693,632	100

*By the term "local freight," we mean all freight which is carried from a strictly local or non-competitive point to such a point ; it does not include business from local or non-competitive points to a competing point ; business of the latter character is included in "through business."

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

(Estimated.)

	TONS	PER CENT.
Grain.....	31,967	17.59
Flour.....	1,836	1.47
Provisions (beef, pork, lard, etc).....	2,419	1.94
Animals.....	20,002	16.02
Other agricultural products.....	534	.42
Lumbers and forest products.....	18,823	15.96
Coal.....	9,300	8.01
Plaster, lime and cement.....	1,939	1.55
Salt.....	807	.65
Petroleum and oil.....	283	.23
Iron, steel and castings.....	589	.47
Stone and brick.....	2,606	2.09
Manufactures—articles shipped from point of production.....	592	.49
Merchandise, and other articles not enumerated above.....	42,550	34.06
Total tons carried.....	124,267	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company pays a fixed sum for transporting within and up to a fixed limit of weight, and 1¼ first class rates on excess. The railroad company does not handle or have anything to do with the express matter or rates thereon as charged by express company, but simply carries when placed in baggage car.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company's sleepers run on our road, we pay that company same rate per mile as for a coach hired from a railroad company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Palace Car Company receives the earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$150.48 per mile per annum for main line in Iowa, payable quarterly.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company 58.3 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 4	E. Swan, section hand.	Nebraska City Junction.	Loading rails; hand mashed.
August 28	A. Emerson, tramp.	Island Park.	Stealing ride; back strained.
December 6	W. J. Trent, fireman.	Percival.	Collision; shoulder strained.
December 6	H. Boyer, engineer.	Percival.	Collision; face cut.
December 9	L. E. Shay, brakeman.	Pacific Junction.	Collision; leg off.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments						
Collisions						
Caught in frogs, guard rails, or switches						
Coupling cars						
Falling from train						
Getting on and off trains						
Highway crossings						
Miscellaneous						
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track						
Total						

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	5
Number of casualties purely accidental during the entire year	5

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago, Illinois.
Secretary—A. G. Stanwood, Boston, Massachusetts.
Treasurer—J. C. Peasley, Chicago, Illinois.
General Manager—W. F. Merrill, St. Joseph, Missouri.
Superintendent—C. M. Hohl, St. Joseph, Missouri.
Assistant Superintendent—E. G. Fish, Kansas City, Missouri.
Chief Engineer—E. G. Blake, St. Joseph, Missouri.
Superintendent of Telegraph—I. T. Dyer, St. Joseph, Missouri.
Auditor—C. M. Carter, St. Joseph, Missouri.
General Passenger Agent—A. C. Dawes, St. Joseph, Missouri.
General Freight Agent—J. S. Bartle, St. Joseph, Missouri.
General Solicitors—Strong & Mosman, St. Joseph, Missouri.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

E. C. Perkins, Boston, Massachusetts.
 W. W. Baldwin, Burlington, Iowa.
 W. J. Lodd, Boston, Massachusetts.
 S. Bartlett, Boston, Massachusetts.
 C. J. Paine, Boston, Massachusetts.
 T. J. Coolidge, Boston, Massachusetts.
 J. M. Forbes, Boston, Massachusetts.
 F. W. Hunnewell, Boston, Massachusetts.
 C. E. Perkins, Burlington, Iowa.

Date of annual meeting of stockholders, first Tuesday in March each year.
 Fiscal year of company ends December 31st.
 General offices of the company are located at St. Joseph, Missouri.

STATE OF MISSOURI, { ss.
COUNTY OF BUCHANAN. }

C. M. Carter, Auditor of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statements of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

C. M. CARTER.

Subscribed and sworn to before me, this 21st day of September, A. D. 1888.

CHAS. A. BLAIR,
Notary Public.

(L. S.)

STATE OF ILLINOIS, { ss.
COUNTY OF COOK. }

J. C. Peasley, Vice-President of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statement to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirteenth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed,)

J. C. PEASLEY.

Subscribed and sworn to before me, this twentieth day of September, A. D. 1888.

CHESTER M. DAWES,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 22d day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
ST. LOUIS, KEOKUK & NORTHWESTERN
RAILROAD COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 8,000,000.00	
Amount authorized by vote of the company.....	4,000,500.00	
Number of shares issued, 40,500; amount paid in.....		\$ 4,000,500 00
Amount of common stock issued.....		4,000,500 00
Keokuk & Northwestern Railroad Company.....		720,000.00
Total amount paid in, as per books of the company..		<u>\$ 4,720,500.00</u>
Total miles of road owned by company :		
St. Louis, Keokuk & Northwestern Railroad	128.48	
Keokuk & Northwestern Railroad	48 09	
Amount of stock per mile of road :		
St. Louis, Keokuk & Northwestern Railroad	\$ 31,133.17	
Keokuk & Northwestern Railroad.....	<u>720,000.00</u>	
Amount of stock representing the road in Iowa :		
St. Louis, Keokuk & Northwestern Railroad, estimated	\$ 93,211.65	
Keokuk & Northwestern Railroad	14,400.00	
Amount of stock held in Iowa :		
St. Louis, Keokuk & Northwestern Railroad.....	\$ 400.00	
Keokuk & Northwestern Railroad.....	122,400.00	
Total number of stockholders :		
St. Louis, Keokuk & Northwestern Railroad	6	
Keokuk & Northwestern Railroad.....	96	
Number of stockholders in Iowa :		
St. Louis, Keokuk & Northwestern Railroad.....	4	
Keokuk & Northwestern Railroad.....	96	

DEBT.

Funded debt as follows :

First mortgage bonds due February 1, 1928; rate of interest 6 per cent.....		\$ 2,569,000.00
Amount of interest paid on same during the year..None due.		
Keokuk & Northwestern first mortgage bonds due July 1, 1910; rate of interest 6 per cent.....		480,000.00
Amount of interest paid on same during the year	\$ 18,370.00	
Unpaid Keokuk & Northwestern coupons		183,330.00
Total amount of funded debt.....		<u>\$ 3,232,330.00</u>
Total amount of debt liabilities		<u>\$ 3,232,330.00</u>
Amount of debt per mile of road.....	\$ 18,309.63	
Amount of debt representing the road in Iowa		\$ 935,255.39
Total amount of stock and debt		7,958,430.00
Amount of stock and debt per mile of road.....	45,044.06	
Amount of interest paid representing the road in Iowa.....		18,270.00

COST OF ROAD AND EQUIPMENT.

Total expended for construction and equipment.....	\$ 8,948,108.83
Average cost of construction and equipment per mile of road (176.57 miles). ..	\$ 50,677.68
Proportion of cost of construction and equipment for Iowa (estimated).....	2,568,565.25

COST OF EQUIPMENT.

Total cost of road and equipment.....	<u>\$ 8,948,108.83</u>
---------------------------------------	------------------------

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry	\$ 3,119.56
Purchase of other roads (specifying same), and all particulars.....	\$ 6,587,406.03
The St. Louis, Keokuk & Northwestern Railway was sold under foreclosure of its mortgage to C. E. Perkins, and by him sold to St. Louis; Keokuk & Northwestern Railroad Company. Deed dated January 7, 1888.	
Total for construction	\$ 6,546,525.83
Hannibal Union depot, capital stock.....	7,800.00
Keokuk & Northwestern construction.....	1,200,000.00
Total expenditures charged to property accounts	\$ 7,748,125.83

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 18,042.57
August, 1887.....			20,905.50
September, 1887.....			21,584.94
October, 1887.....			28,485.71
November, 1887.....			18,435.94
December, 1887.....			15,200.29
January, 1888.....			12,361.19
February, 1888.....			12,147.53
March, 1888.....			12,835.27
April, 1888.....			14,300.11
May, 1888.....			8,900.42
June, 1888.....			11,806.53
Totals.....			\$ 198,176.40

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 43,000.85
August, 1887.....			48,512.30
September, 1887.....			41,484.42
October, 1887.....			36,900.64
November, 1887.....			28,902.45
December, 1887.....			37,800.16
January, 1888.....			42,770.37
February, 1888.....			24,321.50
March, 1888.....			14,408.90
April, 1888.....			21,070.83
May, 1888.....			12,000.27
June, 1888.....			30,424.89
Totals.....			\$ 373,093.86

NOTE.—Figures for earnings and expenses cover the operations of the property for the year, whether operated by the St. Louis, Keokuk & Northwestern Railway Company, the receiver, or the St. Louis, Keokuk & Northwestern Railway Company.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD CO. 211

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 2,373.45	\$ 1,304.53	\$ 1,072.20	\$ 4,750.17
August, 1887.....	2,373.44	1,305.51	1,149.49	5,188.44
September, 1887.....	2,373.44	1,322.30	1,105.31	4,800.95
October, 1887.....	2,373.44	1,321.72	853.00	4,553.16
November, 1887.....	2,373.44	1,325.30	492.58	4,191.32
December, 1887.....	2,373.44	1,321.05	918.29	4,612.78
January, 1888.....	2,373.44	1,329.35	767.09	4,469.88
February, 1888.....	2,373.44	1,322.87	555.18	4,251.49
March, 1888.....	2,373.44	1,353.26	655.72	4,382.42
April, 1888.....	2,373.44	1,345.84	640.90	4,360.27
May, 1888.....	2,183.44	1,338.96	737.18	4,259.58
June, 1888.....	2,373.44	1,383.43	554.46	4,311.33
Totals	\$ 23,291.29	\$ 16,033.60	\$ 9,556.49	\$ 54,181.38

ANALYSIS OF EARNINGS.

Earnings, passenger :

From all passengers	\$ 198,176.40
From express and baggage.....	16,033.60
From mails	23,291.29
Total earnings, passenger department.....	\$ 242,501.29
Earnings per train mile run (194,400 miles)	1.25

Earnings, freight :

Total earnings, freight department	\$ 373,093.86
Earnings per train mile run (230,064 miles)	1.62
Earnings per train mile run, from all trains earning revenue (444,464 miles)	1.45
Proportion of earnings for Iowa.....	80,563.00
Earnings from all other sources.....	2,556.49
Miscellaneous receipts	3,682.25
Telegraph earnings.....	874.24
Total earnings from all sources	\$ 625,151.64
Earnings per mile of road operated (184.58 miles).....	3,386.88
Proportion of earnings for Iowa, estimated.....	80,563.00

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 74,072.36
Renewal of rails (No. tons laid, steel, 338 700-2240).....	1,286.08
Renewal of ties (No. laid, 46,398).....	13,290.22
Repairs of bridges, including culverts and cattle-guards	26,079.57
Repairs of fences, road-crossings and signs.....	993.03
Repairs of buildings, stations and water-tanks.....	5,173.00
Total	\$ 131,894.26

REPORT OF RAILROAD COMMISSIONERS.

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	12,198.04
Repairs of passenger cars		9,461.25
Repairs of freight cars		17,921.16
Total	\$	39,580.45

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	34,188.60
Water supply		4,855.84
Locomotive service		86,173.36
Passenger train service		33,715.05
Mileage of all cars (debit balance)		381.06
Telegraph expenses (maintenance and operating)		10,567.30
Damage and loss of freight		580.81
Damage to property and cattle		8,946.28
Personal injuries		2,325.90
Agents and station service		49,018.72
Total	\$	230,783.63

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	18,324.92
Legal expenses		3,840.71
Insurance		1,557.58
Stationery and printing, outside agencies and advertising		8,877.54
Taxes in Iowa	\$	8,411.33
Taxes in other States		16,104.97
Total taxes		19,516.30
Total	\$	68,027.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	121,894.26
Maintenance of motive power and cars		39,580.45
Conducting transportation		230,783.63
General expenses, including taxes		68,027.05
Total operating expenses and taxes	\$	459,285.39
Operating expenses and taxes per mile of road operated (185.83 miles)	\$	2,490.26
Operating expenses and taxes per train mile run, for trains earning revenue (424,464 miles) ..		1.07
Proportion of operating expenses and taxes for Iowa		117,305.58
Expenses of running and management of all trains earning revenue		270,864.08
Percentage of expenses to earnings		72.7

GENERAL EXHIBIT.

Total earnings.....	\$	635,151.64
Total expenses, including taxes.....		454,265.39
Net earnings		170,886.25
Rentals, specifying amount paid to each company.....		36,823.72
Chicago, Burlington & Quincy Railroad Company.....	\$	12,894.00
Keokuk & Northwestern Railroad Company		19,991.81
Hannibal & St. Jo Railroad Company		2,777.91
Wabash Railway Company.....		1,230.00
Interest accruing during the year		*
Interest paid during the year.....		*
Interest paid during the year on account of the road in Iowa		*
Interest on funded debt.....		*
Interest paid on funded debt		*
Interest falling due during the year and not paid.....		198,975.80
Floating debt liquidated during the year.....		*
Balance for the year		18,453.65
Balance at commencement of the year.....		*
Balance at the close of five months, ending June 30, 1888	\$	18,453.65

GENERAL RECAPITULATION.

Total earnings.....	\$	635,151.64
Total operating expenses and taxes.....		412,816.71
Net earnings above operating expenses and taxes		212,340.93
Net earnings above operating expenses, taxes and rental.....		175,517.21
Gross earnings per train mile run (434,464 miles)	\$	1.47
Net earnings per train mile run (434,464 miles)		.41
Percentage of net earnings to stock and debt		2.11
Percentage of net earnings to cost of road and equipment.....		1.98

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	3,411.23
In Missouri		16,104.97
Total.....	\$	19,516.30

* These questions, inclusive, represent only the St. Louis, Keokuk & Northwestern Railroad Company, which began operations February 1, 1888.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and equipment	\$ 6,540,525.58
Cash	50,228.94
Material and supplies	25,370.15
Accounts and bills receivable	43,439.53
Investments	7,985.21
	<u>\$ 8,687,549.40</u>

CREDIT.

Capital stock	\$ 4,000,500.00
First mortgage bonds	2,569,600.00
Unpaid accounts	55,176.08
Profit and loss	26.20
Insurance fund	338.64
Income	41,918.48
	<u>\$ 6,687,549.40</u>

KEOKUK & NORTHWESTERN RAILROAD COMPANY.

DEBIT.

Keokuk & Northwestern, construction	\$ 1,200,000.00
Keokuk & Northwestern, mortgage coupons	201,600.00
	<u>\$ 1,401,600.00</u>

CREDIT.

Keokuk & Northwestern, first mortgage bonds	\$ 490,000.00
Keokuk & Northwestern, capital stock	720,000.00
Keokuk & Northwestern, unpaid coupons	183,330.00
Keokuk & Northwestern, income	18,270.00
	<u>\$ 1,401,600.00</u>

DESCRIPTION OF ROAD.

Length of main line of road from Keokuk, Iowa, to St. Peters, Mo., miles...	135.54
Length of main line of road in Iowa	2.99
Length of main line of road in Missouri	136.13
Length of main line of road in Illinois	2.41
Total length of road belonging to this company	138.48
Total length of road belonging to this company in Iowa	2.99
Aggregate length of sidings and other tracks not above enumerated	23.18
Same in Iowa	4.26
Total length of steel rails in tracks in Iowa, exclusive of sidings	2.99

Weights per yard, steel, 66 pounds.

Weights per yard, iron, 48 and 56 pounds.

Gauge of track, 4 feet, 8½ inches.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS
COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each in miles :

Keokuk & Northwestern	49.02
Total length of above road.....	49.05
Total length of road in Iowa.....	49.05
Total miles of road operated by this company.....	176.57
Total miles of road operated by this company in Iowa not reported by any other company.....	51.08

STATIONS.

Number of stations on all roads owned by this company.....	32
Same in Iowa.....	1
Number of stations on all roads operated by this company	42
Same in Iowa.....	11
Number of telegraph offices in stations in Iowa	7

EMPLOYEES.

Number of persons regularly employed on all roads operated by this com- pany	695
Same in Iowa.....	295
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1898	\$ 274,466.81
Same in Iowa	172,511

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length, spans.....	4	596
Iron truss bridges over 100 feet in length, spans.....	5	808
Wooden trestle and pile.....	85	6,453

BOX CULVERTS IN IOWA.

Stone	6
-------------	---

CATTLE-GUARDS.

Number of in Iowa.....	97
------------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

	Number.	Aggregate Length.
Amount of timber used in renewal of wooded bridges during the year (feet B. M.).....		42,532
Amount of trestle work replaced with earth during the year (lin- eal feet).....	6	118
Give the average number of years the trestle and pile bridges last on your road in Iowa.....		9
Give the average number of years that wooden truss bridges last on your road in Iowa.....		12

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	8¼
Average length of sections, miles.....	6¼
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa.....	13,367
Average number of new ties per mile of road.....	265
What is the average number of years that iron rails last in your track on main line in Iowa?.....	10
What is the average number of years that iron rails last in your track on branches in Iowa?.....	13
What is the average number of years that ties last in your track in Iowa.....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and what locality:

Chicago, Burlington & Kansas City Railroad at Donnelson, Iowa.

Chicago, Rock Island & Pacific Railroad at Keokuk, Iowa.

What railroads cross your road, either over or under, and at what locality?

Fort Madison & Northwestern near Houghton, Iowa.

Chicago, Santa Fe & California, one-quarter mile south, New Boston, Iowa.

Number of highway crossings at grade.....	53
Number of highway crossings over railroad.....	3
Number of highway crossings under railroad.....	4
Number of highway bridges 20 feet above track.....	2
Number of highway bridges less than 20 feet above track.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	45.05
What is the average cost per rod, double fence, cents.....	\$.95
What is the total cost of same.....	13,085.20
Give the number of miles needed on both sides of track in all counties in Iowa:	

All the road fenced except station grounds, road crossings, etc.

ROLLING STOCK.

Number of passenger cars.....	10
Number of baggage, mail and express cars.....	6
Number of box freight cars.....	260
Number of stock cars.....	108
Number of platform and coal cars.....	90
Number of other cars, way cars, 11; wrecking, 1; combination, pay and express, 1.....	13
Total number of cars.....	543
Number of locomotives.....	15
Maximum weight of locomotives and tenders, tons.....	60
Average weight of locomotives and tenders, tons.....	58,870-200
Number of locomotives equipped with train brake, Westinghouse automatic.....	9
Number of locomotives equipped with driver brake.....	4
Maximum weight of passenger cars, tons.....	23
Average weight of passenger cars, tons.....	21
Number of passenger cars equipped with train brake.....	10
Number of passenger cars equipped with Miller platform and buffer.....	10
The amount of tonnage that can be carried over you road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 60 tons.....	350

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	194,400
Miles run by freight trains during the year	230,064
Miles run by construction and repair trains during the year	8,549
Total train mileage	433,013

PASSENGER TRAFFIC.

Number of through passengers carried	63,435
Number of local passengers carried	143,687
Total number of passengers carried	207,122
Total passenger mileage or passengers carried one mile	8,200,372
Average distance traveled by each passenger, miles	39
Average amount received from each passenger, cents	95
Highest rate of fare per mile for any distance, cents	3
Average rate of fare per mile for all passengers, cents	2.42

FREIGHT TRAFFIC.

Total tons of freight carried	502,892
Total freight mileage, or tons carried one mile	38,333,630
Average rate per ton per mile received for all freight	.0097

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	3,569,517
Number of miles run by loaded freight cars west and north	
Number of miles run by empty freight cars east and south	1,087,643
Number of miles run by empty freight cars west and north	
Total freight car mileage	4,657,159
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	23.3

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, average miles	10.77
Rate of speed of freight trains, including stops, miles; includes K. & N. W. mixed trains.	10.81

NOTE—Above figures cover the operations of the property for year, whether operated by the St. L., K. & N. W. R'y Co., the Receiver, or the St. L., K. & N. W. Railroad Co.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company does regular express business. \$21,000 per annum with allowance for excess weight.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman sleeping cars are run, on which the railroad company pays mileage.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Company maintain the cars and retain all earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$150.48 per mile per annum. Twice each way daily on St. L., K. & N. W., and once each way daily on K. & N. W.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$90 per year at Mt. Pleasant.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 2.90 St. L., K. & N. W., R. R.; 49.05 Keokuk & Northwestern.

What other company, if any, owns a line telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns one wire, 2.90 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. June 9	Wm. Sillett, night yardmaster.....	Keokuk	Run over by cars ; crushed.

INJURED.

1887. November 29	C. Nelson, tramp.....	Keokuk	Fell in getting on cars ; foot mashed.
1888. February 18	Aug. Peterson, blacksmith's helper.....	Keokuk.....	Struck with hammer; thumb mashed.
February 22	Ben Orr, section foreman.....	Keokuk.....	Fell off hand car ; knee hurt.
March 1	M. Mattox, foreman.....	Keokuk.....	Falling coal ; two toes mashed.
June 1	Peter Tigue, brakeman.....	Mt. Pleasant.....	Coupling cars; hand mashed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....						
Collision.....						
Caught in frogs, guard rails, or switches.....						
Coupling cars.....		1	.....	.....	1	.....
Falling from trains.....		1	.....	.....	.....	.....
Getting on and off trains.....						1
Highway crossings.....						
Miscellaneous.....					4	.....
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total.....		1	.....	.....	5	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	1
Number of persons injured during the year.....	5
Number of casualties purely accidental during the entire year.....	3
Number resulting from lack of caution, carelessness or misconduct.....	3
Number of trespassers on track injured.....	1
Number of tramps or others stealing rides killed or injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington.
Vice-President and Treasurer—J. C. Peasley, Chicago, Ill.
Assistant Secretary—H. E. Jarvis, Burlington.
Assistant Treasurer—J. H. Sturgis, Keokuk.
General Auditor—J. L. Lathrop, Chicago, Ill.
Superintendent—C. M. Levey, Keokuk.
Assistant Superintendent—W. E. Cunningham, Keokuk.
Chief Engineer—Ed. M. Glielrist, Keokuk.
Superintendent of Telegraph—M. A. Baker, Keokuk.
Auditor and Secretary—J. H. Sturgis, Keokuk.
General Passenger Agent—Howard Elliott, Keokuk.
General Freight Agent—Howard Elliott, Keokuk.
General Solicitor—H. H. Trimble, Keokuk.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

J. C. Peasley, Chicago, Ill.
 W. W. Baldwin, Burlington.
 J. W. Blythe, Burlington.
 J. T. Remy, Burlington.
 H. B. Scott, Burlington.

NOTE.—On the petition of the Trustee, under its first mortgage, the property of the St. Louis, Keokuk & Northwestern Railway Company was placed in the hands of a Receiver, on July 22, 1887. On October 15, 1887, it was sold under foreclosure to Mr. C. E. Perkins, who in turn sold it to the St. Louis, Keokuk & Northwestern Railroad Company, to whom it was delivered by the Receiver, February 1, 1888.

Date of annual meeting of stockholders, first Wednesday after fourth Monday in April.

Fiscal year of company ends December 31.

General offices of the company are located at Keokuk, Iowa.

STATE OF IOWA, } ss.
COUNTY OF LEE }

C. M. Levey, Superintendent of the St. Louis, Keokuk & Northwestern Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

C. M. LEVEY,
Superintendent.

Subscribed and sworn to before me, this 13th day of October, A. D. 1888.

JAMES C. DAVIS,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 15th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	1,260,000.00	
Amount authorized by vote of the company.....		397,000.00	
Amount of common stock issued.....	\$		167,400.00
Amount of preferred stock issued, and conditions of preferment (may draw 6 per cent interest ; non-cumulative).....			77,000.00
Total amount paid in, as per books of the company..	\$		<u>244,400.00</u>
Total miles of road owned by company		26¼	
Amount of stock per mile of road.....	\$	9,258.00	
Amount of stock representing the road in Iowa.....All.			
Total number of stockholders		21	

DEBT.

Funded debt as follows :

First mortgage bonds due; rate of interest 6 per cent.....	\$	397,000.00
Total amount of funded debt.....	\$	<u>397,000.00</u>

Floating debt :

Incurred for miscellaneous	\$	5,324.70
Incurred for interest on floating debt.....		23,820.00
Total amount of floating debt		29,144.70

Total amount of debt liabilities	\$	<u>426,144.70</u>
--	----	-------------------

Amount of debt per mile of road.....	\$	16,000.00
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt	\$	671,544.70
Amount of stock and debt per mile of road.....		25,383.76

COST OF ROAD AND EQUIPMENT.

The cost of road and equipment is to this company just what stock and bonds are issued, which is	\$	642,200.00
Total expended for construction.....	\$	642,200.00
Proportion of cost of construction for Iowa.....		24,234.00

COST OF EQUIPMENT.

Total cost of road and equipment	\$	642,200.00
Average cost of road and equipment per mile	\$	24,234.00
Proportion of cost of road and equipment for Iowa	All.	
Average cost of road and equipment per mile in Iowa	All.	
The present cash value of road and and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business :		
Do not know what it would bring if offered for sale.		

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887		\$ 638.50	
August, 1887		611.32	
September, 1887		392.44	
October, 1887		329.51	
November, 1887		541.67	
December, 1887		292.85	
January, 1888		363.25	
February, 1888		396.25	
March, 1888		437.50	
April 1888		439.57	
May 1888		395.70	
June, 1888		395.64	
Totals		\$ 5,723.20	

REPORT OF RAILROAD COMMISSIONERS.

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 631.36	\$ 110.81	\$ 742.17
August, 1887.....	1,638.89	248.26	1,887.15
September, 1887.....	2,007.63	184.88	2,192.51
October, 1887.....	2,034.73	280.86	2,315.59
November, 1887.....	1,967.66	195.55	2,163.21
December, 1887.....	1,684.06	342.89	2,026.95
January, 1888.....	1,766.94	149.84	1,916.78
February, 1888.....	2,211.09	70.36	2,281.45
March, 1888.....	2,258.21	102.14	2,360.35
April, 1888.....	2,054.86	87.87	2,142.73
May, 1888.....	1,093.49	234.42	1,327.91
June, 1888.....	1,628.63	336.49	1,965.12
Totals.....	\$ 20,952.75	\$ 2,324.57	\$ 23,277.32

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 80.95	\$ 55.69		\$ 136.64
August, 1887.....	80.95	59.16		140.11
September, 1887.....	80.95	66.82		147.77
October, 1887.....	80.95	58.07		139.02
November, 1887.....	80.95	55.84		136.79
December, 1887.....	80.95	81.35		162.31
January, 1888.....	80.95	52.21		133.16
February, 1888.....	80.95	45.45		126.40
March, 1888.....	80.95	46.28		127.23
April, 1888.....	80.95	43.92		124.87
May, 1888.....	80.95	39.90		120.75
June, 1888.....	80.95	43.31		124.27
Totals.....	\$ 971.44	\$ 642.90		\$ 1,614.34

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	\$	5,723.20
From all passengers.....	\$	5,723.20
From express and baggage.....		642.90
From mails		971.44
Total earnings, passenger department.....	\$	7,337.54
Earnings per train mile run (32,000 miles).....	0.2350	
Earnings, freight :		
From local.....	\$	2,324.37
From through	20,932.75	
Total earnings, freight department.....	\$	23,257.12
Earnings per train mile run [32,000 miles].....	0.7143	
Earnings per train mile run for all trains earning revenue (32,000 miles).....	0.9204	
Proportion of earnings for Iowa.....All.		
Total earnings from all sources.....	\$	30,624.66
Earnings per mile of road operated (26½ miles).....	1,155.65	
Proportion of earnings for Iowa.....All.		

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$	4,547.58
Repairs of fences, road crossings and signs.....		316.07
Repairs of buildings, stations and water-tanks.....		6,601.80
Total	\$	11,365.45

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	553.28
Repairs of passenger cars.....		139.09
Repairs of freight cars.....		86.34
Total	\$	778.71

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	2,815.95
Water supply		77.71
Oil and waste.....		337.54
Locomotive service.....		2,341.21
Passenger train service.....		1,268.16
Passenger train supplies, mixed trains		21.00
Mileage of passenger cars (debit balance).....		.98
Telegraph expenses (maintenance and operating).....		3.58
Loss and damage to freight and baggage.....		52.00
Damage to property and cattle		146.20
Agents and station service.....		2,708.30
Station supplies		173.57
Total	\$	9,946.23

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	3,109.79
Legal expenses.....		16.00
Stationery and printing, outside agencies and advertising.....		304.57
Contingencies.....		1,000.07
Taxes in Iowa.....		1,158.14
Total taxes.....		1,158.14
Total.....	\$	<u>5,588.17</u>

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	11,465.45
Maintenance of motive power and cars.....		778.71
Conducting transportation.....		9,946.23
General expenses including taxes.....		5,588.17
Total operating expenses and taxes.....	\$	<u>27,779.56</u>
Operating expenses and taxes per mile of road operated (38½ miles).....	\$	1,043.29
Operating expenses and taxes per train mile run, for trains earning revenue (32,600 miles).....		0.854
Proportion of operating expenses and taxes for Iowa.....		All.
Expenses of running and management of passenger trains, per train mile.....		All mixed trains.
Expenses of running and management of freight trains.....		All mixed trains.
Percentage of expenses to earnings.....		51

GENERAL EXHIBIT.

Total earnings.....	\$	30,634.06
Total expenses, including taxes.....		27,779.56
Net earnings.....		2,854.10
Interest accruing during the year.....		23,830.00
Interest falling due during the year and not paid.....		23,830.00
Floating debt liquidated during the year.....		2,675.30
Balance for the year; floating debt.....		5,394.70
Balance at the close of the year, June 30, 1888; floating debt.....	\$	<u>29,144.70</u>

GENERAL RECAPITULATION.

Total earnings.....	\$	30,634.06
Total operating expenses and taxes.....		27,779.56
Net earnings above operating expenses and taxes.....		2,854.10
Gross earnings per train mile run (32,600 miles).....		0.9394
Net earnings per train mile run (32,600 miles).....		0.8821
Percentage of net earning to stock and debt.....		.0042
Percentage of net earnings to cost of road and equipment.....		.0044

TAXES.

Amount paid for year ending June 30, 1888 :

In Iowa.....	\$	1,158.14
Total.....	\$	<u>1,158.14</u>

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Wages and salaries due	\$	2,283.59
Matured interest coupons unpaid		23,820.00
Miscellaneous debt		12,600.00
Total	\$	38,703.59
Interest and floating debt	\$	29,144.70
Amount of stock issued		245,200.00
Funded debt		397,000.00
	\$	671,344.70

CREDIT.

Cash on hand	\$	1,475.05
Bills receivable		6,800.00
Due from agents		888.18
Net traffic balances due from other companies		395.66
Balance floating debt		29,144.70
Total	\$	38,703.59

DESCRIPTION OF ROAD.

Length of main line of road from Alden to Eldora Junction	26½
Length of main road in Iowa	26½
Total length of road belonging to this company	26½
Total length of road belonging to this company in Iowa	26½
Aggregate length of sidings and other tracks not above enumerated	2½
Same in Iowa	2½
Total length of steel rails in tracks in Iowa, exclusive of sidings	26½
Weights per yard, steel, 53 pounds.	
Gauge of track, 4 feet 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company	6
Same in Iowa	6
Number of stations on all roads operated by this company	6
Same in Iowa	6
Number of telegraph offices in stations in Iowa	5

EMPLOYES.

Average number of persons regularly employed on all roads operated by this company	30
Same in Iowa	30
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 13,647.80
Same in Iowa	All.

BRIDGES IN IOWA.

	No.	Aggregate length.
Combination truss bridges over 100 feet in length	2	309
Wooden trestle and pile.....	40	731

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	41	1,050
---------------------------------	----	-------

BOX CULVERTS IN IOWA.

Timber	120
Stone	12

CATTLE-GUARDS.

Number of in Iowa.....	60
Give the average number of years the trestle and pile bridges last on your road in Iowa	
Give the average number of years that wooden truss bridges last on your road in Iowa	
Have run only five years, so cannot tell.	

ROAD-BED AND TRACK.

Number of track sections in Iowa	3
Average length of sections, miles	9
Average number of men in each section gang	5

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Central Iowa Railroad, at Eldora, Iowa.

What railroads cross your road, either over or under, and at what locality?

Illinois Central, at Iowa Falls, crosses over.

Number of highway crossings at grade.....	20
Number of highway crossings under railroad	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	30
What is the average cost per rod, cents.....	40
What is the total cost of same.....	\$ 3,240.00
How many miles of new fencing have you built during the year.....	None.
Give the number of miles of fencing needed on both sides of your track in Iowa :	
In Hardin county.....	20
Total miles, 26½ road or about 50 miles fence.	

ROLLING STOCK.

	OWNED.	TOTAL.
Number of combination cars	1	1
Number of box freight cars.....	2	2
Number of platform and coal cars.....	10	10
Number of other cars	2	2
Total number of cars.....	15	15
Number of locomotives		2
Maximum weight of locomotives and tenders.....	35 tons	
Average weight of locomotives and tenders.....	35 tons	
Number of locomotives equipped with train brake, air.....		2
Maximum weight of passenger cars	17 tons	
Average weight of passenger cars.....	17 tons	
Number of passenger cars equipped with train brake		1
Number of freight cars equipped with train brake.....		14
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. (Weight of engine, 35 tons), tons		480

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by freight trains during the year, mixed.....	32,000
Total train mileage.....	32,000

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	} All mixed trains as before stated.
Average weight of passenger trains, exclusive of passengers.....	
Average number of cars in freight trains.....	
Average weight of freight trains, exclusive of freight.....	

PASSENGER TRAFFIC.

Number of through passengers carried	16,500
Total number of passengers carried.....	16,500
Total passenger mileage or passengers carried one mile.....	179,166
Average distance traveled by each passenger, miles.....	10.86
Average amount received from each passenger, cents	24.63
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents.....	3.30
Average rate of fare per mile for all passengers, cents	3.20

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	13,942
Number of tons of local freight carried.....	1,883
Total tons of freight carried	15,824
Total mileage of through freight, tons carried one mile	164,366
Total mileage of local freight, tons carried one mile.....	26,471
Total freight mileage, or tons carried one mile	190,737
Average rate per ton per mile received for through freight	\$.1275
Average rate per ton per mile received for local freight	.881
Average rate per ton per mile received for all freight	.1230
Average cost per ton per mile to move freight.....	.0104
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road)	.23

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	27,066
Number of miles run by loaded freight cars west and north	24,696
Number of miles run by empty freight cars east and south	7,466
Number of miles run by empty freight cars west and north	9,784
Total freight car mileage	68,944
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	21.65
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	27.44

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles, per hour.	20
---	----

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	3,766	23.80
Flour	376	2.37
Animals	2,692	16.95
Lumber and forest products	1,321	8.35
Coal	3,884	24.54
Plaster, lime and cement	125	.85
Salt	183	1.16
Petroleum and oil.....	67	.42
Merchandise, and other articles not enumerated above	3,411	21.56
Total tons carried.....	15,824	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	3,765	23.80
Flour	376	2.37
Animals	2,683	16.95
Lumber and forest products	1,321	8.35
Coal	3,884	24.54
Plaster, lime and cement	135	.85
Salt	183	1.16
Petroleum and oil	67	.42
Merchandise, and other articles not enumerated above	3,411	21.56
Total tons carried	15,824	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. It pays the railway company twenty cents per one hundred pounds carried. It is doing general business ; it makes its own rates. We take their freights at our depots.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? From July 1, 1887, to July 1, 1888, \$36.77 per mile for 26.42 miles, or \$971.46 per annum. The Department makes the terms of service.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Sixty dollars.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 26.50 miles.

OFFICERS OF THE COMPANY. WITH LOCATION OF OFFICES.

President—John Porter, Eldora, Iowa.

Vice-President—David Secor, Forest City, Iowa.

Secretary—A. H. Chase, Forest City, Iowa.

Treasurer—H. N. Brockway, Forest City, Iowa.

General Manager—John Porter, Eldora, Iowa.

Chief Engineer—None.

Superintendent of Telegraph—S. A. Fisher, Eldora, Iowa.

Auditor—W. S. Porter, Eldora, Iowa.

General Passenger Agent—W. S. Porter, Eldora, Iowa.

General Freight Agent—W. S. Porter, Eldora, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John Porter, Eldora, Iowa.
 W. S. Porter, Eldora, Iowa.
 C. E. Albrook, Eldora, Iowa.
 John S. Hadley, Eldora, Iowa.
 Ezra Nucholls, Eldora, Iowa.
 M. C. Smith, Eldora, Iowa.
 H. N. Brockway, Forest City, Iowa.
 David Seer, Forest City, Iowa.
 A. H. Chase, Forest City, Iowa.
 J. W. Mahoney, Forest City, Iowa.
 W. O. Hanson, Forest City, Iowa.

Date of annual meeting of stockholders, first Monday in June.

Fiscal year of company ends with May 31st of each year.

General offices of the company are located at Eldora, Iowa.

STATE OF IOWA, } ss.
 COUNTY OF HARDIN. }

John Porter, President and General Manager, and William S. Porter, Auditor and Assistant Treasurer, of the Chicago, Iowa & Dakota Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

JOHN PORTER.
 W. S. PORTER.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

THOS. G. ALVORD,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 29d day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1893.*

CAPITAL STOCK.

Amount of common stock issued.....	\$ 20,680,361.00
Amount of preferred stock issued, and conditions of preferment.....	21,610,900.00

Preferred stock is entitled to 7 per cent dividend, if earned, to the exclusion of common stock, but common stock is entitled to 7 per cent before preferred can have more. After that, no preference.

Total amount paid in as per books of the company.....	\$ 61,291,261.00
---	------------------

Total miles of road owned by company.....	5,672.49
Amount of stock per mile of road.....	\$ 10,805.00
Amount of stock representing the road in Iowa	16,998,428.00
Amount of stock held in Iowa	500.00
Total number of stockholders.....	4,182
Number of stockholders in Iowa	2

* For answers to questions concerning amount of capital stock and cost of road and equipment, we state that the present company was organized in 1863 and comprises various lines of road which have been built by other companies, the records of which are not all in our possession. It is therefore impossible to give the information desired.

FUNDED DEBT.

TITLE OF BONDS.	Date of issue.	Where payable.	When payable.	Interest payable.	Rate per cent.	Amount of bonds.
Consolidated mortgage	1875	New York	1905	Jan. and July	7	\$ 11,486,000
Termina mortgage	1884	New York	1914	Jan. and July	5	4,773,000
Income sinking fund, convertible	1886	New York	1916	Jan. and July	5	2,000,000
First mortgage LaCrosse Division	1883	New York	1893	Jan. and July	7	5,209,000
First mortgage Iowa & Minn. Div.	1867	New York	1897	Jan. and July	7	3,198,000
First mortgage Prairie du Chien Div.	1868	New York	1898	Feb. and Aug.	8	3,674,000
Second mortgage Prairie du Chien Div.	1868	New York	1898	Feb. and Aug.	7.3	1,241,000
First mortgage Chicago & Mil. Div.	1873	New York	1903	Jan. and July	7	2,393,000
First mortgage St. Paul (or River) Div.	1872	London	1902	Jan. and July	7	3,804,000
First mortgage Iowa & Dakota Div.	1869	New York	1899	Jan. and July	7	541,000
First mortgage Iowa & Dakota Ext'n.	1878	New York	1908	Jan. and July	7	3,505,000
First mortgage Hastings & Dak. Div.	1872	New York	1902	Jan. and July	7	89,000
First mortgage Hastings & Dak. Ext'n	1880	New York	1910	Jan. and July	7	5,680,000
First mortgage Hastings & Dak. Ext'n	1880	New York	1910	Jan. and July	5	990,000
First mortgage Southwestern Div.	1879	New York	1909	Jan. and July	6	4,000,000
First mortgage LaC. & Davenport Div.	1879	New York	1919	Jan. and July	5	2,500,000
First mortgage Chicago & Pacific Div.	1880	New York	1910	Jan. and July	6	3,000,000
First mortgage Chic. & Pac. West. Div.	1881	New York	1921	Jan. and July	5	25,340,000
First mortgage Southern Minn. Div.	1880	New York	1910	Jan. and July	6	7,432,000
First mortgage Mineral Point Div.	1880	New York	1910	Jan. and July	5	2,840,000
First mortgage Dubuque Div.	1880	New York	1920	Jan. and July	6	6,565,000
First mortgage Wisconsin Valley Div.	1880	New York	1920	Jan. and July	6	2,466,000
First mortgage Wis. & Minn. Div.	1881	New York	1921	Jan. and July	5	4,755,000
First mortgage Chl. & Lake Sup'r Div.	1881	New York	1921	Jan. and July	5	1,360,000
First mortgage Chl. & Missouri R. Div.	1886	New York	1925	Jan. and July	5	3,083,000
Land grant income	1880	New York	1890	Jan. and July	7	1,039,000
Real estate mortgage	1884	New York	1894	Mar. and Sept.	5	225,000
Real estate mortgage	1883	New York	1890	April and Oct.	5	50,000
Minnesota Central Railroad	1864	New York	1894	Jan. and July	7	123,000
Milwaukee & Western Railroad	1881	New York	1891	Jan. and July	7	215,000
Wisconsin Valley Railroad	1879	New York	1909	Jan. and July	7	1,106,500
Fargo & Southern R'y, 1st mortgage ..	1883	New York	1924	Jan. and July	6	1,250,000
Fargo & Southern R'y income	1885	New York	1895	April and Oct.	6	200,000
Dak. & Great South'n R'y, 1st mort.	1886	New York	1916	Jan. and July	5	2,856,000
Total						\$ 118,989,000

Total amount of funded debt	\$ 118,989,000.00
Floating debt in excess of assets	None.
Total amount of debt liabilities	\$ 118,989,000.00
Amount of debt per mile of road	\$ 20,977.00
Amount of debt representing the road in Iowa (on basis of miles of road)	\$ 33,000,333.00
Total amount of stock and debt	180,280,261.00
Amount of stock and debt per mile of road	31,782.00
Amount of interest paid representing the road in Iowa (on basis of miles of road)	1,788,865.61
Amount of interest accrued representing the road in Iowa (on basis of miles of road)	1,823,112.13

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 179,327,016.49
Average cost of road and equipment per mile (5,672.49 miles)	\$ 31,596.00
Proportion of cost of road and equipment for Iowa (on basis of miles of road)	49,708,558.09
Average cost of road and equipment per mile in Iowa (1,572.90 miles)	31,596.00
Actual present cash value of road and equipment.....	
Actual cash value of all other property owned, with schedule of same.....	
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business. It is not possible for us to answer these questions relating to present cash value of railroad property.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	\$ 77,192.96
Bridging and masonry	101,567.99
Superstructure, including rails	438,690.05
Land, land damages and fences	64,577.34
Passenger and freight stations, coal sheds and water stations.....	180,585.23
Engine houses, car sheds and turn tables.....	75,387.35
Machine shops, including machinery and tools	73,141.83
Improvement of purchased roads.....	937,905.37
Construction of extensions and branches	3,682,988.90
Purchase of other road :	
Dakota & Great Southern Railway, terminal facilities Milwaukee & Chicago and Chicago, Evanston & Lake Superior Railway.....	1,787,967.00
Total for construction	\$ 7,368,988.90

EQUIPMENT.

	Number.	
Locomotives	...	\$ 412,545.47
Passenger, mail, baggage and express cars.....	...	55,501.35
Parlor, dining and sleeping cars	...	26,000.00
Freight cars	...	644,841.83
Wrecking-cars, pile-drivers and tools.....	...	47,822.36
Total for equipment		\$ 1,186,710.91
Total expenditures charged to property accounts.....		\$ 8,555,704.80
Property sold (or reduced in valuation on the books) and credited property accounts during the year :		
Real estate.....	\$ 7,100.00	
Steam shovel.....	4,500.00—	11,600.00
Net addition to property account for the year.....		\$ 8,544,104.80

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 95,405.75	\$ 481,570.31	\$ 577,077.06
August, 1887.....	101,184.23	480,841.12	582,025.34
September, 1887.....	99,677.58	535,067.10	635,744.68
October, 1887.....	92,385.78	485,166.63	577,552.31
November, 1887.....	75,957.32	437,133.47	513,090.69
December, 1887.....	55,272.73	377,910.28	433,182.00
January, 1888.....	37,635.31	312,160.83	349,796.13
February, 1888.....	43,261.55	302,547.13	345,808.67
March, 1888.....	80,994.66	382,449.69	463,444.37
April, 1888.....	96,130.34	381,544.87	477,675.21
May, 1888.....	106,074.62	371,111.23	477,185.85
June, 1888.....	90,323.08	480,323.27	570,646.35
Totals	984,612.80	4,988,894.81	5,973,507.61

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 142,848.52	\$ 965,776.26	\$ 1,108,624.78
August, 1887.....	159,281.75	1,108,917.39	1,268,199.14
September, 1887.....	169,844.20	1,405,803.36	1,575,747.56
October, 1887.....	190,594.92	1,370,607.60	2,560,202.52
November, 1887.....	209,956.23	1,735,865.83	1,945,822.06
December, 1887.....	194,707.50	1,687,904.09	1,882,611.59
January, 1888.....	140,607.16	831,130.33	971,737.39
February, 1888.....	171,539.32	921,059.72	1,092,599.04
March, 1888.....	167,921.15	1,161,326.08	1,329,247.23
April, 1888.....	187,501.87	1,020,461.48	1,207,963.35
May, 1888.....	145,195.66	1,000,534.21	1,145,729.87
June, 1888.....	158,642.50	1,167,685.11	1,326,327.61
Totals	2,043,030.87	14,890,021.34	16,933,052.21

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 56,503.62	\$ 33,146.10	\$ 52,104.07	\$ 140,753.79
August, 1887.....	66,503.72	34,647.52	56,541.74	157,693.98
September, 1887.....	61,497.87	31,915.93	54,717.61	148,131.41
October, 1887.....	61,489.91	33,456.93	56,074.63	151,021.46
November, 1887.....	61,477.89	34,348.68	62,483.64	158,309.41
December, 1887.....	37,018.11	38,404.09	26,551.93	101,974.13
January, 1888.....	65,480.66	35,511.54	40,130.81	141,123.01
February, 1888.....	65,564.04	36,742.23	36,397.96	138,704.23
March, 1888.....	65,506.75	34,192.42	38,482.54	138,181.71
April, 1888.....	65,423.50	35,410.24	37,376.38	138,210.12
May, 1888.....	65,363.48	35,336.69	43,558.68	144,258.85
June, 1888.....	65,439.38	35,693.20	40,403.25	141,535.71
Totals	787,167.79	417,793.57	615,289.44	1,820,250.80

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 4,906,834.81	
From through passengers	984,613.80	
From all passengers		\$ 5,973,448.61
From express and baggage		510,631.85
From mails		787,167.79
From other sources, passenger department		189,836.47
Total earnings, passenger department		\$ 7,461,074.72

Earnings per train mile run (6,994,370 miles).....\$ 1.07

Earnings, freight :

From local	\$ 14,800,031.34	
From through	2,043,020.87	
From other sources, freight department	706,075.00	
Total earnings, freight department		\$ 17,199,717.90

Earnings per train mile run (11,912,175 miles).....1.44

Earnings per train mile run, from all trains earning revenue
(13,906,445 miles).....1.31

Proportion of earnings for Iowa		6,311,757.75
Rent		43,118.42
* Elevator earnings	199,671.83	
Telegraph earnings		22,830.58
* Stock yards	67,003.86	

Total earnings from all sources\$ 24,726,741.63

Earnings per mile of road operated (557,664 miles).....\$ 4,433.99

Proportion of earnings for Iowa from all sources.....6,311,757.75

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$ 1,236,815.83
Renewal of rails (No. tons laid, steel, 26,723)	243,046.81
Renewal of ties (No. laid, 1,366,367)	503,506.54
Repairs of bridges, including culverts and cattle-guards	456,229.34
Repairs of fences, road crossings and signs	86,560.75
Repairs of buildings, stations and water-tanks	178,144.83
Totals	\$ 2,711,306.00

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 1,059,396.09
Repairs of passenger cars	526,678.06
Repairs of freight cars	896,776.18
Repairs of tools and machinery	96,657.22
Total	\$ 2,579,498.17

* Included in earnings freight department.

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 2,344,822.25
Water supply	Not separated.
Oil and waste	156,923.54
Locomotive service	1,745,423.71
Passenger train service	567,467.45
Passenger train supplies	116,715.60
Freight train service	864,066.30
Freight train supplies	42,442.08
Mileage of freight cars (debit balance)	123,423.08
Telegraph expenses (maintenance and operating)	Not separated.
Damage and loss of freight and baggage	26,691.16
Damages to property and cattle	69,711.73
Personal injuries	141,368.94
Agents and station service	2,577,843.33
Station supplies	159,187.76
Total	\$ 8,881,151.07

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 516,304.50
Legal expenses	118,497.73
Insurance	46,390.31
Stationery, printing, outside agencies and advertising	456,017.11
Contingencies	355,830.63
Taxes in Iowa	\$ 187,275.50
Taxes in other States	621,037.12
Total taxes	808,312.63
Total	\$ 2,962,361.90

RECAPITULATION OF EXPENSES.

Maintenance of way and building	\$ 2,711,306.09
Maintenance of motive power and cars	2,579,493.17
Conducting transportation	8,881,151.07
General expenses, including taxes	2,362,361.30
Total operating expenses and taxes	\$ 16,474,316.63
Operating expenses and taxes per mile of road, operated (5,576.64 miles)	\$ 2,954.17
Operating expenses and taxes per train mile run, for trains earning revenue 18,966,445 miles	.87
Proportion of operating expenses and taxes for Iowa	\$ 4,304,163.54
Expenses of running and management of passenger trains	} We have no records that would enable us to answer these questions.
Expenses of running and management of passenger trains, per train mile	
Expenses of running and management of freight trains	
Expenses of running and management of freight trains per train mile	
Expenses of running and management of all trains earning revenue	
Percentage of expenses to earnings	66.63

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. 239

GENERAL EXHIBIT.

Total earnings.....	\$ 24,726,741.62
Total expenses, including taxes.....	16,474,316.62
Net earnings.....	8,252,425.00
Income from other sources than earnings.....	373,064.96
Interest accruing during the year.....	6,573,598.00
Interest paid during the year.....	6,446,312.06
Interest on funded debt.....	}
Interest paid on funded debt.....	
Interest on funded debt, accrued prior to July 1, 1886:	
Dividends declared—3¼ per cent, preferred stock:.....	755,891.50
Dividend declared—2¼ per cent, common stock.....	974,569.02
Balance for the year.....	221,430.86
Last report.....	3,576,299.71
Balance at commencement of the year, less \$ 3,007,912.31.....	478,387.50
Balance at the close of the year, June 30, 1888.....	\$ 699,818.36

GENERAL RECAPITULATION.

Total earnings.....	\$ 24,726,741.62
Total operating expenses and taxes.....	16,474,316.62
Net earnings above operating expenses and taxes.....	8,252,425.00
Gross earnings per train mile run (18,906,445 miles).....	\$ 1.31
Net earnings per train mile run (18,906,445 miles).....	.44
Percentage of net earnings to stock and debt.....	4.56
Percentage of net earnings to cost of road and equipment.....	4.60

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$ 187,375.50
In other States.....	621,037.12
Total.....	\$ 808,312.62

SURPLUS.

Surplus at the commencement of the year.....	\$ 478,387.50
Surplus at the close of the year.....	699,818.36
Amount absorbed in construction.....	\$ 699,818.36

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road, equipment, etc.....	\$ 179,237,016.49
Bonds, stocks, etc., owned by company.....	3,790,105.98
Due from agents, other companies, etc.....	553,306.93
United States government.....	248,327.20
Material and supplies.....	2,764,414.74
Bills receivable.....	21,200.00
Cash on hand.....	1,005,332.60
Total.....	\$ 187,689,763.94

CREDIT.

Capital stock, preferred.....	\$ 21,610,900.00
Capital stock, common.....	39,680,361.00
Bonds outstanding.....	118,989,000.00
Vouchers and pay rolls.....	2,764,049.41
Due other companies, etc.....	399,673.03
Dividends unclaimed.....	69,385.17
Interest coupons not presented.....	35,375.16
Interest accrued not yet payable.....	3,451,001.51
Income account.....	699,818.36
Total.....	\$ 187,689,763.94

DESCRIPTION OF ROAD.

Length main line of road.....	5,672.49
Length main line of road in Iowa.....	1,573.30
Length main line of road in Illinois.....	316.15
Length main line of road in Wisconsin.....	1,307.59
Length main line of road in Minnesota.....	1,120.17
Length main line of road in Dakota.....	1,315.11
Length main line of road in Missouri.....	140.47
Length of double track on main line.....	45.53
Same in Iowa.....	1.71

MILES OF ROAD.

ROADS.	Illinois.	Wisconsin.	Iowa.	Minnesota.	Missouri.	Dakota.	Total.
From Milwaukee to Chicago.....	45.06	37.59					82.65
Rondout to Libertyville.....	3.00						3.00
Chicago to Evanston.....	11.76						11.76
C. & R. Junct. to Pacific Junct.....	3.39						3.39
Pacific Junct. to C. B. Trans.....	135.48		349.18				484.66
Galewood to Dunning.....	3.18						3.13
Marion to Coburg.....			159.29		140.27		299.56
Racine to Kittredge.....	50.63	69.31					119.94
Savanna to Port Byron Junct.....	47.70						47.70
Eagle to Elkhorn.....		16.59					16.59
Rockton to Rockford.....	14.94						14.94
Elk River Junct. to Clinton.....			10.05				10.05
Davenport to Jackson Junct.....			152.98				152.98
Elkridge to Maquoketa.....			32.27				32.27
Paralta to Farley.....			43.63				43.63
Florida St. to Eighth St.....		1.15					1.15
Milwaukee to Prairie du Chien.....		194.04					194.04
Prairie du Ch'n to Bridge Sw'h.....		.50					.50
Stock Yards to Merrill Park.....		.80					.80
Mazomanie to Prairie du Sac.....		10.37					10.37
Lone Rock to Richland Center.....		16.22					16.22
Milton to Shullsburg.....		76.84					76.84
Janesville to Beloit Junct.....		13.86					13.86
Brodhead to New Glarus.....		22.78					22.78
Warren to Mineral Point.....	1.01	31.28					32.29
Calamine to Platteville.....		17.08					17.08
South Mil. to La Crosse.....		196.37					196.37
Watertown Junct. to Madison.....		36.48					36.48
East Madison to Portage.....		33.01					33.01
New Lisbon to Necedah.....		13.02					13.02
Viroqua Junct. to Viroqua.....		32.17					32.17
North La Crosse to Onalaska.....		3.76					3.76
Tomah to Minocqua.....		161.50					161.50
Mather to Withee.....		16.17					16.17

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. 241

MILES OF ROAD--CONTINUED.

ROADS.	Illinoi.	Wisconsin.	Iowa.	Minnesota.	Missouri.	Dakota.	Total.
From North Milwaukee to Portage.....	160.37						160.37
Merrill Park to Schwartzburg.....	6.25						6.25
Cement Line Jet to Rock.....	1.06						1.06
Iron Ridge Jet. to Fond du L.....	28.52						28.52
Horleon Jet. to Berlin.....	42.30						42.30
Brandon to Markesan.....	11.49						11.49
Ripon Junct. to Oshkosh.....	19.09						19.09
Rush Lake Jet. to Winneconne.....	14.89						14.89
Sabula Junct. to River Junct.....			136.18	24.93			161.11
Turkey River Jet. to West U.....			56.34				56.34
Waukon Junct. to Waukon.....			22.96				22.96
Bellevue to Cascade.....			35.77				35.77
Reno to Preston.....				57.77			57.77
North La Crosse to St. Paul.....	1.39			128.42			129.81
Chet. St. St. P. Short Line Jet.....				8.30			8.30
St. Croix Junct. to Stillwater.....				24.78			24.78
West Wabasha to Zumbrota.....				60.21			60.21
West Wabasha to Chippewa F.....	60.77			1.83			62.60
Red Cedar Junct. to Cedar F.....	20.67						20.67
N. McGregor to Chamberlain.....			291.48			149.87	441.35
Beulah Junct. to Elkader.....			19.22				19.22
Emmetsburg to Estherville.....			22.64				22.64
Spencer to Spirit Lake.....			20.18				20.18
Rock Valley to Eden.....			8.99			.39	9.38
Marion Junct. to Running W.....						62.91	62.91
Calmar to Minneapolis.....			41.38	130.64			172.02
Conover to Decorah.....			10.00				10.00
Mason City to Austin.....			27.95	11.34			39.29
Northfield to Cannon Junct.....				31.98			31.98
Mendota to St. Paul.....				5.56			5.56
Manilla to Mitchell.....			95.80			129.89	225.69
Tripp to Armour.....						20.45	20.45
Elk Point to Sioux Falls.....			34.92			35.48	70.40
Sioux Falls Junct. to Sioux F.....						32.33	32.33
Bridge Switch to Woonsocket.....				296.22		97.20	393.42
Wells to Mankato.....				88.16			88.16
Madison to Bristol.....						103.02	103.02
South Minneapolis to Aberd'n.....				178.74		107.02	285.76
Hastings to Benton Junct.....				53.71			53.71
Hopkins to Lake Minnetonka.....				7.84			7.84
Glencoe to Hutchinson.....				13.45			13.45
Andover to Harlam.....						55.91	55.91
Milbank Junction to end of track of Northwestern.....						33.00	33.00
Ortonville to Fargo.....				46.23		70.68	116.67
Mitchell to Edgeley.....						192.37	192.37
Aberdeen to Bowdler.....						56.91	56.91
Orient to Eureka.....						67.68	67.68
Total.....	316.15	1,307.56	1,573.20	1,120.17	140.27	1,215.11	5,672.49

Total length of road belonging to this company.....	5,672.49
Total length of road belonging to this company in Iowa.....	1,573.20
Aggregate length of sidings and other tracks not above enumerated.....	1,072.83
Same in Iowa.....	257.29
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	1,097.91
Total length of iron rails in tracks in Iowa.....	475.27
Weight per yard, steel, 56 to 67 pounds.	
Weight per yard, iron, 35 to 60 pounds.	
Gauge of track, standard, 4 feet, 8½ inches.	
Gauge of track, narrow, 3 feet.	

**ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.**

Miles in Iowa, June 30, 1888.....	1,527.13	
Corrections of measurement.....	4.21	
Kansas City Line.....	41.86	
Miles in Iowa June 30, 1888.....		1,573.20
If any part of the road was first opened for operation during the past year, state the date : Kansas City Line, August 6, 1887.		
Total miles of road operated by this company		5,672.40
Total miles of road operated by this company in Iowa not reported by any other company		1,573.20

STATIONS.

Number of stations (including flag stations) on all roads owned by this com- pany	1,060
Same in Iowa	295
Number of stations on all roads operated by this company.....	1,060
Same in Iowa	295
Number of telegraph offices in stations in Iowa.....	232

EMPLOYEES.

Number of persons regularly employed on all roads operated by this com- pany	21,736
Same in Iowa	4,711
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 12,041,804.33
Same in Iowa	2,792,856.43

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	93	11,850
Combination truss bridges over 100 feet in length.....	17	2,345
Iron truss bridges over 100 feet in length	13	1,945
Wooden trestle and pile.....	2,585	226,407

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	8	341
--------------------------------	---	-----

BOX CULVERTS IN IOWA.

Timber	1,564	62,065
Stone	195	5,736

CATTLE-GUARDS.

Number of in Iowa	2,044
-------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....		1,200,000
Timber culverts replaced with iron pipe.....	15	426
Timber culverts replaced with timber	20	600

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Near Otranto.....	Howe truss.....	Wood	1898.....	106
Carpenter	Howe truss.....	Wood	1898.....	158
Between Conover and Decorah..	Howe truss.....	Wood	1898.....	68
Decorah	Howe truss.....	Wood	1898.....	68
Near Madrid.....	Truss	Iron	1898.....	413
Oxford Mills.....	Howe truss.....	Wood	1898.....	230
Manticello.....	Howe truss.....	Wood	1898.....	168
Anamosa	Howe truss.....	Wood	1898.....	106
Total				1,300

Give the average number of years that trestle and pile bridges last on your road in Iowa. Seven to eight.

Give the average number of years that wooden truss bridges last on your road in Iowa. Seven to ten.

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	202
Average length of sections, miles.....	6
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa.....	291,074
Average number of new ties per mile of road.....	185
New rails laid in track during the year in Iowa—(steel 7237.1098 tons) miles.	77.37
Total track laid with new rails during the year in Iowa, miles.....	98.61
What is the average number of years that iron rails last in your track on main line.....	4 to 6
What is the average number of years that iron rails last in your track on branches in Iowa	7 to 10
What is the average number of years that steel rails last in your track on main line in Iowa.....	8 to 10
What is the average number of years that steel rails last in your track on branches in Iowa	12 to 16
What is the average number of years that ties last in your track in Iowa....	6 to 8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago & Northwestern, at Clinton, Lyons, Delmar Junction (2), De Witt.

Chicago & Northwestern, at Wheatland, Tama City, Slater, Anamosa.

Chicago & Northwestern, at Council Bluffs, Cedar Rapids, Calliope.

Chicago & Northwestern, at Arlon, Hawarden.

Burlington, Cedar Rapids & Northern, at Nora Junction, Plymouth Junction, Garner, Noels, Webster.

Burlington, Cedar Rapids & Northern, at Donnan, Dixon, Cedar Rapids, Ossian.

Burlington, Cedar Rapids & Northern, at Emmetsburg (2).

Illinois Central, at Dubuque, Charles City, Sioux City, Sheldon, near Rodney.

Central Iowa, at Mason City, Hedrick, State Center Junction.

Minneapolis & St. Louis, at Britt.

Chicago, Burlington & Quincy, at Ottumwa, Council Bluffs.

Chicago, Rock Island & Pacific, at Ruthven, Perry, Council Bluffs.

Chicago, Rock Island & Pacific, at Ottumwa, Neola, Seymour.

Chicago, St. Paul, Minneapolis & Omaha, at Sheldon, Sioux City.

Wabash Western, at Ottumwa.

Omaha & St. Louis, at Council Bluffs.

Des Moines & Northwestern, at Herndon.

Kansas City, St. Jo & Council Bluffs, at Council Bluffs.

Mason City & Fort Dodge, at Mason City.

Chicago, St. Paul & Kansas City, at Dubuque, near Onelda, New Hampton.

Cedar Rapids & Marion, between Cedar Rapids and Marion.

What railroad crosses your road, either over or under, and at what locality.

Chicago & Northwestern, at Algona, Center Junction, Manning and Mapleton.

Chicago, Rock Island & Pacific, at Sigourney, South Amana and Davenport.

Keokuk & Western, near Moravia, near Mystic.

Illinois Central, at Delaware.

Central Iowa, at Pickering.

Burlington, Cedar Rapids & Northern, near Louisa, 2.

Chicago & Cedar Rapids, at Louisa.

St. Louis, Des Moines & Northern, at Madrid.

Chicago, St. Paul & Kansas City, at Melbourne.

Burlington & Northwestern, at Hedrick.

Number of highway crossings at grade	1,778
Number of highway crossings at which there are flagmen	24
Number of highway crossings over railroad	30
Number of highway crossings under railroad	39
Number of highway bridges 18 feet above track	34
Number of highway bridges less than 18 feet above track	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	2,209.21
What is the average cost per rod, cents.	70
What is the total cost of same	\$ 404,563.04
How many miles of new fencing have you built during the year	228.92
Give the number of miles needed, on both sides of your track, in each county in Iowa :	
In Clayton county	2.89
In Winneshiek county	12.76
In Floyd county	12.18
In Chickasaw county	12.35
In Cerro Gordo county	22.75
In Worth county	10.00
In Dickinson county	
In O'Brien county	21.33
In Sioux county	58.90
In Lyon county	20.91
In Hancock county	42.53
In Clay county	46.06
In Palo Alto county	71.59
In Kossuth county	16.91
In Allamakee county	7.43
In Woodbury county	8.44
In Plymouth county	26.91
In Fayette county	1.00
In Dubuque county	3.86
In Emmet county	
Total miles	436.12

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. 245

ROLLING STOCK.

Number of passenger cars	343
Number of baggage, mail and express cars	240
Number of parlor and sleeping-cars	59
Number of dining-cars	19
Number of box freight cars	14,896
Number of stock cars	2,544
Number of platform and coal cars	4,472
Number of other cars	852
Total number of cars	23,416
Number of locomotives	757
Maximum weight of locomotives and tenders, tons ; empty	63
Average weight of locomotives and tenders, tons ; empty	45
Number of locomotives equipped with train brake	259
Number of locomotives equipped with driver brake	412
Maximum weight of passenger cars, tons ; coaches	38
Average weight of passenger cars, tons	27
Number of passenger cars equipped with train brake	632
Number of freight cars equipped with air brake	200
Number of passenger cars equipped with Miller platform and buffer	611
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 32 tons	202

MILEAGE, TRAFFIC, ETC,

TRAIN MILEAGE.

Miles run by passenger trains during the year	6,856,597
Miles run by mixed trains during the year	550,601
Miles run by freight trains during the year	11,490,157
Miles run by switching trains during the year	4,654,602
Miles run by construction and repair trains during the year	1,576,067
Total train mileage	25,136,624

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.74
Average weight of passenger trains, exclusive of passengers, tons	128
Average number of cars in freight trains	21.2
Average weight of freight trains, exclusive of freight, tons	233

PASSENGER TRAFFIC.

Number of through passengers carried	171,758
Number of local passengers carried	6,558,307
Total number of passengers carried	6,730,065
Total passenger mileage or passengers carried one mile	244,302,662
Average distance traveled by each passenger, miles	36.3
Average amount received from each passenger, cents	88.76
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passenger, cents	2.45

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	1,198,562
Number of tons of local freight carried.....	6,479,872
Total tons of freight carried.....	7,678,434
Total mileage of through freight (tons carried one mile).....	286,845,945
Total mileage of local freight (tons carried one mile).....	1,373,243,919
Total freight mileage, or tons carried one mile	1,660,089,864
	Whole line. Iowa.
Average rate per ton per mile received for through freight.....\$	.071 \$.071
Average rate per ton per mile received for local freight.....	.109 .104
Average rate per ton per mile received for all freight.....	.102 .066
Average cost per ton per mile to move freight.....	Cannot state.
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)....	12 6

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	87,715,645
Number of miles run by loaded freight cars west and north.....	91,198,374
Number of miles run by empty freight cars east and south.....	33,780,674
Number of miles run by empty freight cars west and north.....	31,075,562
Total freight car mileage	243,769,159
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	26
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	25

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	31
Rate of speed of freight trains per hour, including stops, miles.....	13

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	1,456,006	18.97
Hour	603,934	7.87
Provisions (beef, pork, lard, etc.) ...	109,444	1.43
Animals	377,156	4.91
Other agricultural products.....	299,591	3.90
Lumber and forest products.....	1,250,089	16.29
Coal	878,714	11.45
Plaster, lime and cement	104,442	1.36
Salt	54,131	.71
Iron, steel and castings.....	216,846	2.83
Stone and brick.....	339,613	4.29
Manufactures	206,571	2.69
Merchandise, and other articles not enumerated above	1,789,448	23.31
Total tons carried.....	7,678,434	100

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. 247

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT SABULA, IOWA, FOR THE YEAR ENDING JUNE 30, 1893.

East bound number of tons	708,571
West bound number of tons	773,844
Total tons	1,478,915

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT MCGREGOR, IOWA, FOR THE YEAR ENDING JUNE 30, 1893.

East bound number of tons	300,344
West bound number of tons	231,077
Total tons	531,421

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	Tons.	Per cent,
Grain.....	289,795	29.98
Flour.....	16,388	1.25
Provisions (beef, pork, lard etc.),.....	56,315	4.55
Animals	156,051	12.00
Other agricultural products.....	106,300	8.33
Lumber and forest products	161,009	12.39
Coal	74,381	5.72
Plaster, lime and cement	9,110	.70
Salt.....	1,464	.11
Iron, steel and castings	36,299	2.79
Stone and brick.....	72,105	5.55
Manufactures.....	13,623	1.00
Merchandise, and other articles not enumerated above	203,267	15.63
Total tons carried	1,300,367	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American and the United States Express Companies occupy the lines of this company, doing a general express business. Rates are various, and are governed by the business done and the facilities furnished.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Parlor cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Rates are from 25 to 50 cents, according to distance traveled. Dining-cars are owned and run by the Chicago, Milwaukee & St. Paul Railway Company. Charge, per meal, 75 cents.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Sleeping-cars are run by the Pullman Palace Car Company, which makes its own regular charges for accommodations therein.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Compensation for mail service is not permanently fixed. Service is ordered "subject to the rules and regulations of the Post-office Department," and the amount paid is based upon the weight of the mail transferred over each route.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$2,786.18.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 543.6.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company, 1,017.74.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants.....	372,307.37
State the number of acres yet to inure to your company from Congressional grants, about.....	3,000.00
State the average price at which these lands have been sold or contracted by the company, about.....	\$ 4.30
State the number of acres sold.....	308,658.82
State the amount received from sales.....	1,795,304.36
State the amount unpaid on outstanding contracts.....	47,345.36
State the gross amount received from sales, contracts, forfeited contracts, interest, etc., up to June 30, 1888.....	1,956,001.48
State the amount expended in sale and management of lands.....	137,509.87
State the amount of taxes paid on lands.....	30,083.92
State the amount realized from the sale of lands above the expenses incurred in the management and taxes, including amounts due on contracts, and after deducting \$302,449.23 for breaking credits allowed.....	1,588,549.77

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 7	George Reed, switchman.	North McGregor	Coupling cars; shoulder sprained.
July 11	Dave Siewitsky	Mason City	Fell between cars; killed.
July 14	Mike Boyle, brakeman	Manilla	Pulling coupling pin; thumb contused.
July 18	Christy Duun, brakeman	Stone City	Setting brake; dog flew off; arm fractured.
July 23	Anthony Nelson, brakeman	Mason City	Getting off car and fell; leg cut and bruised.
July 28	Board Cooley, brakeman	Washington Mills	Struck by cattle-guard; head and abdomen bruised.
July 30	Patrick Leddy, switchman.	Ottumwa	Trucks of car left track; elbow injured.
August 5	E. Hamilton, engineer	Sabula	Disconnecting feed pipe; leg scalded.
August 10	William Cause, boy	Decorah	Fell off side of car; arm broken.
August 11	Neison Maxwell	Waukon	Loading cattle; ligaments of knee ruptured.
August 11	Mrs. B. Willett	Dubuque	Wagon struck on crossing; shoulder bruised.
August 12	B. H. Back, laborer	Sioux City	Fell off hand-car; head and back bruised.
August 16	L. Linkheart, brakeman	Clinton Junction	Coupling cars; thumb cut off, finger crushed.
August 16	F. D. Wright, brakeman	Covington	Getting off train; ankle sprained.
August 17	William Cole, brakeman	Laugworthy	Caught between chain and pulley; three fingers crushed.
August 17	Nathan Beards, engineer	Melbourne	Jumping from car to engine; back strained.
August 18	Thomas Leary, switchman	Saunborn	Knocked down when coupling; both feet crushed.
August 20	J. B. Gadbols, car inspector	Cedar Rapids	Caught between two cars; bruised through chest.
August 22	Dan Mcweeney, laborer	Whittemore	Unloading rails; bone in hand fractured.
August 23	Marvin Churchill, section man	Beulah	Rail fell on foot; contusion of foot.
August 27	R. W. Chambers, brakeman	Ottumwa	Pulling coupling pin; two fingers crushed.
August 29	Ben Johnson, brakeman	Calmar	Struck by switch target; arm bruised, ankle sprained.
August 30	Mike Foley, brakeman	Earling	Coupling cars; collar bone injured.
August 30	Ed Jones, yard foreman	Manilla	Rail fell on hand, three fingers crushed.
September 1	John Briggie, brakeman	Perry	Coupling engine on to train; bruised through chest.
September 4	Oliver Jetty, brakeman	Britt	Bottom of coal bucket fell off; finger crushed.
September 6	Paul Berge, section man	Athins	Walking across track; killed.
September 13	John L. Wright, wiper	Manilla	Coupling cars; finger crushed.
September 14	Ellis E. Rush, brakeman	Sioux City	Brake-wheel broke; ankle sprained.
September 17	Mathias Gross, section man	Algona	Piece of steel flew off mail; eye injured.
September 19	M. B. Craig, brakeman	Manilla	Fell off top of train; killed.
September 19	Robert Mumma, brakeman	Dubuque	Collision of trains; killed.
September 19	E. Winchester, engineer	Dubuque	Collision of trains; killed.
September 19	K. Cummings, fireman	Dubuque	Collision of trains; killed.
September 19	Charles Fales, engineer	Dubuque	Collision of trains; killed.

REPORT OF ACCIDENTS FOR IOWA--CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
September 19	Wm. Richmond, fireman.	Dubuque	Collision of trains; killed.
September 19	J. E. Rautetti, brakeman.	Dubuque	Collision of trains; killed.
September 19	Mrs. S. Anderson, passenger.	Dubuque	Collision of trains; generally bruised.
September 19	A. A. Clark, conductor.	Dubuque	Collision of trains; ribs fractured; elbow wrenched.
September 19	J. J. O'Brien, ex-messenger.	Dubuque	Collision of trains; generally bruised and cut.
September 19	W. G. Fyle, passenger.	Dubuque	Collision of trains; generally bruised; ankle sprained.
September 19	Rich. E. Wright, passenger.	Dubuque	Collision of trains; generally bruised.
September 19	A. Frommelt, passenger.	Dubuque	Collision of trains; generally bruised.
September 19	J. S. Blair, baggage man.	Dubuque	Collision of trains; leg and back injured.
September 19	J. E. Hurley, mail agent.	Dubuque	Collision of trains; neck and wrist burned.
September 19	J. B. Powers, passenger.	Dubuque	Collision of trains; chest contused.
September 19	W. W. Kitchen, passenger.	Dubuque	Collision of trains; generally bruised.
September 19	Rose McNally, passenger.	Dubuque	Collision of trains; killed.
September 20	W. A. Ploog, engineer.	Dubuque	Collision of trains; killed.
September 20	Chas. Dunbar, fireman.	Inwood	Collision of trains; killed.
September 20	And. Derreth, line repairer.	Inwood	Collision of trains; killed.
September 26	R. A. Nichols, engineer.	Manila	Collision of trains; killed.
September 26	S. J. Francis, fireman.	Sheldon	Collision of trains; killed.
September 28	Ed. Anderson, brakeman.	Calmar	Jumped from engine; back and shoulders sprained.
September 30	Geo. Stich, conductor.	Floyd crossing.	Fell from train; left hand cut off.
October	Del Rosebrook, brakeman.	Inwood	Coupling cars; two fingers cut off.
October	John Craham	Dubuque	Fell off train; killed.
October	Thomas Moran, switchman.	Dubuque	Coupling cars; thumb crushed.
October	P. Flynn, brakeman.	Stoux City	Walking on track; left leg cut off.
October	H. H. Errett, switchman.	Strange Siding.	Coupling cars; finger crushed.
October	Oscar Thompson, coal heaver.	Perry	Coupling cars; hand contused.
October	H. E. Roberts, brakeman.	Stoux City	Coupling cars; two fingers crushed.
October	A. Shenruberger	Akron	Fell through hatchway in coal house; shoulder bruised and ear cut.
October	Burton Miegus	Cedar Rapids	Coupling engine to car; arm, collar bone and two ribs broken.
October	James O'Malley, brakeman.	Bayard	Switch engine collided with car; elbow injured.
October	F. Collins, brakeman.	Camar	Jumped off train; left arm fractured.
October	W. F. Wiley, brakeman.	Coon Rapids	Coupling engine to car; thumb and finger crushed.
October	A. C. Hickman, section man.	Elkador	Coupling cars; right hand crushed.
October	J. R. Reynolds, switchman.	Rowley	Coupling cars; finger crushed.
October		Cedar Rapids	Hand-car collided; leg fractured.
October			Coupling cars; thumb and finger crushed.

October 28	Joe Dobek	section foreman	Fort Atkinson	Crossing track ahead of train; killed.
November 1	Joe Dobek	section foreman	Fort Atkinson	Fell off train; foot crushed—two toes amputated.
November 3	E. C. Gallagher	fireman	Council Bluffs	Walking on track; contusion of left side.
November 5	F. Corcoran	brakeman	Britt	Coupling cars; thumb and finger cut.
November 6	Louis Contell	brakeman	North McGregor	Coupling cars; contusion of back and abdomen.
November 7	G. W. Alexander	bridge carpenter	Fort Atkinson	Fell off hand-car; two ribs broken and hips bruised.
November 9	Geo. Nelce	brakeman	Chokasaw	Coupling cars; hand crushed.
November 9	Wm. Stone	brakeman	Hull	Coupling cars; contusion of hand.
November 11	J. J. Williams	brakeman	Marion	Fell between cars; killed.
November 12	E. D. Pennoek	conductor	Spencer	Castling fell on foot; three toes crushed.
November 14	H. H. Rasmussen	brakeman	Hartley	Fell between cars; killed.
November 15	J. A. Fish	.....	New Abiloin	Crossing track ahead of train; killed.
November 22	Thomas Casey	brakeman	Calliope	Coupling cars; two fingers cut off.
November 23	Joseph Higgs	holtermaker's helper	Dubuque	Piece of iron fell on toes; two toes crushed.
November 24	Harry Fowler	brakeman	Paralta	Coupling engine to train; thumb and finger crushed.
November 25	H. J. Zeigenfus	brakeman	Collins	Coupling engine to caboose; arm fractured.
December 1	Christie McMullen	switchman	Perry	Coupling engine to car; arm badly bruised.
December 4	Fred Holloway	brakeman	Sabula	Fell between cars; killed.
December 7	Ferris Hill	.....	Cambridge	Driving cattle off track; killed.
December 8	Joe Kaufmann	brakeman	Earing	Coupling cars; fingers crushed.
December 8	James Wilders	.....	Ridgeway	Coupling cars; finger crushed.
December 12	C. W. Hart	conductor	Council Bluffs	Fell over switch; contusion of knee joint.
December 13	John Oestman	.....	Charter Oak	Wagon struck on crossing; badly shaken up.
December 13	D. A. Pierce	brakeman	Girard	Coupling cars; index finger and part of thumb cut off.
December 13	C. W. Stevens	passenger	State Center Junction	Train collided with car; back and hips injured.
December 13	C. W. Chapman	switchman	Dubuque	Foot caught in frog; killed.
December 17	Chas. Whitlock	brakeman	Bagley	Coupling cars; killed.
December 17	Chas. Kiema	section man	Calmar	Rail fell on foot; toes crushed—two amputated.
December 19	James Kennedy	brakeman	Highland	Fell between cars; generally bruised.
December 19	Nolan Burns	miner	Ottumwa	Run over by cars being switched; killed.
December 21	Chas. G. Loope	engineer	Calmar	Collision; leg cut off and back injured.
December 21	W. G. Brannigan	fireman	Calmar	Collision; killed.
December 21	John Black	mail agent	Calmar	Collision; scalp wound.
December 24	Lute Jones	brakeman	Ottumwa	Coupling cars; index finger cut off.
December 28	Henry Farmer	brakeman	North McGregor	Coupling cars; muscles of arm contused.
December 27	Joe Farrington	brakeman	Sioux City	Coupling engine to car; hip fractured.
1888.				
January 2	Ben. Millman	brakeman	Monona	Coupling cars; finger and thumb on right hand cut off; fingers on
January 3	Hiram Scott	coal-heaver	Elwood	Caught between two buckets coal; side injured.
January 3	A. Anderson	section man	Cedar Rapids	Struck by engine while working on track; side and hip injured.
January 4	James Johnson	brakeman	Dickens	Coupling cars; squeezed through chest.
January 5	D. P. Haves	passenger	Calmar	Collision; knee joint contused; face cut.
January 5	J. G. Ratcliffe	passenger	Calmar	Collision; internal injury.
January 6	Chas. Gillice	engineer	Cresco	Side rod on engine broke; scalded and contusion of ankle.
January 6	Mike Ferley	fireman	Cresco	Side rod on engine broke; contusion of left leg.
January 6	E. Anderson	brakeman	Hull	Side rod on engine broke; little finger torn off.
January 7	Albert Gaskill	brakeman	Wason City	Fell off train; killed.
January 7	Chas. Vanice	dispatcher's helper	Moravia	Water tank spout broke; contusion of breast.
January 9	W. J. Robinson	section man	Moravia	Jacking car; it slipped and fell; killed.
January 9	F. Augerman	section man	Moravia	Jacking car; it slipped and fell; leg broken.

[left hand crushed.

side and hip injured.

scalded and contusion of ankle.

contusion of left leg.

little finger torn off.

killed.

contusion of breast.

it slipped and fell; killed.

it slipped and fell; leg broken.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1898.			
January	11 W. K. Shettel, brakeman	Cedar Rapids	Coupling engine to car; little finger cut off.
January	11 Frank Mattes, passenger	Oxford Junction	Jumped off train; killed.
January	14 James Allen, engineer	Ossian	Jumped off engine; killed.
January	14 Marcus Rand, fireman	Ossian	Jumped off engine; muscles of neck sprained.
January	15 John Loesel, brakeman	Lansing	Fell off train; killed.
January	16 Charles T. Rush, brakeman	Dubuque	Struck by overhead bridge; scalp wound and shoulder bruised.
January	20 Matt. Wotherspon, fireman	Waucoma	Piece of coal fell on ankle; contused wound on ankle.
January	20 Robert Coleman, laborer	Van Horn	Caught between car and door post of round-house; killed.
January	24 W. D. Dobbie, brakeman	Atkins	Coupling engine to car; finger crushed, hand bruised.
January	24 Frank Johnson, brakeman	Dubuque	Coupling engine to car; thumb crushed, finger cut off.
January	26 Wm. Parnell, brakeman	Monoua	Coupling cars; right hand cut off.
January	27 Wm. McClement, brakeman	Jackson Junction	Coupling cars; contused arm and shoulder.
January	27 H. Killingsen, switchman	Calmar	Coupling cars; finger crushed.
January	28 Joe McElmeel, section man	Brush Creek	Hand-car axle broke; knee sprained, side bruised.
January	28 A. G. Jordan, brakeman	Oxford Junction	Coupling cars; two fingers cut off.
January	31 Charles Hellman, boiler washer	Mason City	Steam pipe on engine burst; eye injured.
February	1 Joe Goodman, passenger	High Lake	Train ran off track; wrist sprained and rib fractured.
February	1 Charles Stewart, brakeman	High Lake	Train ran off track; dislocation of knee joint.
February	2 Mrs. E. Gorham, passenger	Neola	Stepping off moving train; hip bruised.
February	7 Wm. A. Ouk, bridge man	Madrid	Fell off bridge; rib fractured and wrist sprained. [der dislocated.
February	7 J. K. Smith, night yardmaster	Perry	Fell off ladder side of car; wound on ankle, tendons severed, should-
February	9 George Manchester, brakeman	Miles	Coupling engine to car; shoulder bruised.
February	10 Charles Morgan, fireman	Perry	Fell off engine; hip bruised.
February	12 Charles Benzenderfer, brakeman	Perris	Coupling engine to car; thumb and two fingers crushed.
February	13 E. A. Whistler, brakeman	Delmar Junction	Collision; internal injury.
February	13 Mike Conuers, brakeman	Ute	Getting on engine; two toes crushed.
February	14 Wm. Johnson, switch-thrower	Mason City	Coupling cars; two fingers crushed.
February	15 Charles Priser, switchman	Van Horn	Fell off train; concussion of brain, fracture of nose.
February	16 Frank Kirk	Dubuque	Coupling cars; index finger crushed.
February	17 Wm. McCoy, brakeman	Monoua	Coupling cars; two fingers crushed.
February	18 Wm. Freeman, brakeman	Dedham	Fell over in yard; killed.
February	18 John Riley, yardmaster	McGregor	Run over in yard; killed.
February	20 L. N. Winslow, laborer	Madrid	Coupling cars; two fingers crushed.
February	19 D. M. Sipes, brakeman	Manilla	Pile of lumber fell on hand; bone in hand broken.
February	20 Thomas Gibbons, boy	Davenport	Coupling cars; killed. Run over by switch engine; killed.

February	21 John Doyle, engineer	Clard	Engine jumped track; dislocation of ankle and knee.
February	23 J. E. Reynolds, switchman	Clard	Colliding cars; two fingers crushed.
February	24 J. E. Coakley, conductor	Manilla	Colliding cars; right hand crushed.
February	25 John Benson, engineer	Masteller	Colliding cars; two fingers crushed.
February	26 Harper Noyes, brakeman	Mason City	Collision; shoulder bruised; back strained.
February	27 John Dunn, engineer	Lawler	Colliding cars; hand bruised.
February	27 J. B. Coakley, brakeman	Keystone	Collision; spine injured.
February	27 W. F. Coats, brakeman	Paralta	Colliding cars; finger crushed.
February	27 W. H. Lambert, wiper	Monticello	Turning engine; ankle sprained and bruised.
February	28 Emil Seeborg, bridge carpenter	Madrid	Raising bridge stringer; chain broke; arm broken.
February	28 D. Uterback, engineer	Rhodes	Reverse lever slipped; back of hand and foot bruised.
March	1 Geo. Bissell, wiper	Ottumwa	Fell in cinder pit; leg broken.
March	1 W. J. Smith, brakeman	Dubuque	Struck by overhead bridge; head injured; back bruised.
March	2 Chas. Davis, brakeman	Highland	Caboose ran off track; bruised about the spine.
March	3 Wm. Cowell, engineer	Teeds Grove	Collision; ankle and hand sprained.
March	4 Joe Zohal, wiper	Calmar	Door fell on him; injury to lower portion of spine.
March	5 W. W. Cole, brakeman	Ossian	Fell off train; shoulder dislocated.
March	8 C. G. McCarthy, brakeman	Herdon	Colliding engine to train; two fingers crushed.
March	8 Thos. Hooper, switchman	Van Horn	Colliding cars; end of finger crushed.
March	10 James Ryan, bridge watchman	Perry	Blown off bridge by wind; hip dislocated.
March	12 Ed. Schmittlen, conductor	Paralta	Ladder on car broke; foot crushed.
March	16 Geo. Putman, brakeman	Buena Vista	Colliding engine to car; breast squeezed.
March	16 R. G. Mathews, passenger	South Amana	Car left track; leg bruised.
March	17 J. J. Murphy, conductor	Waucoma	Caboose left track; arms and legs bruised.
March	19 W. W. Maudville, passenger	Milford	Train ran into wash-out; generally bruised and cut.
March	19 Ben. F. Winter, passenger	Milford	Train ran into wash-out; shoulder and knee sprained.
March	19 G. W. Brancroft, passenger	Milford	Train ran into wash-out; wound on head and sore back.
March	21 John G. Jauggan, carpenter	Dubuque	Jacking up a car; hips squeezed.
March	7 F. McLellen, conductor	Whittemore	Colliding cars; arm broken.
March	22 C. W. Stelzer, brakeman	Sabula Junction	Fell off train; leg cut off.
March	22 Burt L. Gilbert, brakeman	Elwood	Colliding cars; fell in cinder pit; arm cut off.
March	23 Frank Pfeifers, brakeman	Sauborn	Colliding cars; compression of shoulder and chest.
March	24 J. A. Esthart, passenger	Elk River	Collision; wrist sprained and face cut.
March	24 W. E. Jones, painter	Elk River	Fingers caught in gear of wreckers; fingers crushed.
March	25 Wm. Fuller, brakeman	Oxford Junction	Colliding two engines; foot bruised.
March	25 E. E. Youmans, brakeman	Spencer	Pulling coupling pin; finger crushed.
March	26 David Ryan, brakeman	Miles	Colliding cars; hand crushed.
March	29 Peter Dahl, fireman	Mason City	Fell in cinder pit; bone in hand fractured.
March	29 Mike O'Connor, switchman	Van Horn	Fell off car ladder; arm and rib fractured; chest bruised.
April	6 A. La Bare, brakeman	Hull	Colliding cars; two fingers cut off.
April	6 James Skaget, engineer	New Hampton	Train wrecked by ice gorge; killed.
April	6 Christ. Sorenson, passenger	New Hampton	Train wrecked by ice gorge; killed.
April	6 Chas. Goodale, passenger	New Hampton	Train wrecked by ice gorge; killed.
April	6 Willard Andrews, passenger	New Hampton	Train wrecked by ice gorge; killed.
April	6 Dora Heidecker, passenger, child	New Hampton	Train wrecked by ice gorge; killed.
April	6 John Heidecker, passenger	New Hampton	Train wrecked by ice gorge; generally scalded.
April	6 Dora Heidecker, passenger, mother	New Hampton	Train wrecked by ice gorge; generally scalded.
April	5 Margaret Heidecker, passenger	New Hampton	Train wrecked by ice gorge; generally scalded.
April	5 Wm. Heidecker, passenger	New Hampton	Train wrecked by ice gorge; generally scalded.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
April 5	Julius Heldecker, passenger	New Hampton	Train wrecked by ice gorge; generally scalded.
April 6	C. J. Welland, passenger	New Hampton	Train wrecked by ice gorge; generally scalded.
April 6	J. Schaezel, Jr., passenger	New Hampton	Train wrecked by ice gorge; head and wrist lacerated.
April 6	Arthur S. White, passenger	New Hampton	Train wrecked by ice gorge; confusion of temple.
April 6	W. C. Goring, passenger	New Hampton	Train wrecked by ice gorge; generally bruised and cut.
April 6	J. M. Christensen, passenger	New Hampton	Train wrecked by ice gorge; generally scalded; chest bruised.
April 6	Gust Beltrons, passenger	New Hampton	Train wrecked by ice gorge; head and face cut and bruised.
April 6	Edward Ewars, passenger	New Hampton	Train wrecked by ice gorge; generally scalded and bruised.
April 6	John Ganson, passenger	New Hampton	Train wrecked by ice gorge; face scalded and chest bruised.
April 6	Philip Gross, passenger	New Hampton	Train wrecked by ice gorge; hands scalded; lungs injured.
April 6	Adam Kuch, passenger	New Hampton	Train wrecked by ice gorge; generally scalded.
April 6	Maria Kuch, passenger	New Hampton	Train wrecked by ice gorge; hands scalded; head cut.
April 6	John Murphy, passenger	New Hampton	Train wrecked by ice gorge; generally scalded and bruised.
April 6	F. Studebaker, passenger	New Hampton	Train wrecked by ice gorge; generally scalded and bruised.
April 6	Eug Sharp, passenger	New Hampton	Train wrecked by ice gorge; legs bruised; cheek cut.
April 6	Henry Schman, passenger	New Hampton	Train wrecked by ice gorge; generally bruised and cut.
April 6	Ole Jacobson, passenger	Akron	Attempted to make coupling; head badly cut.
April 6	C. F. Spear, machinist	Dubuque	Finger caught between link and engine block; cut off.
April 6	A. Malhouse, conductor	Dubuque	Stepped on a nail; run into foot.
April 10	Carl Daille	Sioux City	Walking on track; killed.
April 11	James Sheehan, brakeman	Sioux City	Coupling cars; two fingers cut off.
April 12	James Stafford, dispatcher helper	Sioux City	Coupling engine; killed.
April 13	Geo. L. Warner, brakeman	Mason City	Coupling cars; hand lacerated and bruised.
April 14	John Roche, brakeman	Rock Valley	Fell over lump of coal; fracture of left radius.
April 27	Geo. Morris, fireman	Oxford Junction	Fell off water spout; knee wrenched and sprained.
March 31	Wm. Gardner, boy	West Union	Attempted to make coupling; hand crushed.
May 9	John Brundridge, section man	Arlon	Fell off hand-car; internal injury.
May 9	Swan Swanson, section foreman	Elberon	Fell between cars; killed.
May 10	Wm Kramer, brakeman	Saukboro	Coupling engine to car; contusion of hip and groin.
May 10	Henry Hedley, B. S. helper	Dubuque	Lifting barrel of oil; end of finger cut off.
May 11	Henry Ralf, brakeman	Earling	Fell between cars; back, wrist and ankle sprained.
May 15	John Kropf, gang	Waukon	Wheeling wheel-barrow on track; killed.
May 16	John Kroph, fireman	Waukoma	Shaker bar broke; back and head hurt.
May 19	Peter Almond	New Hampton	Sitting on the astoop; killed.
May 25	Milton Thornton	Sioux City	Lying on track; killed.

May	22 John Hanson, brakeman.....	Olen.....	Jumped off train; leg broken and head bruised.
May	22 E. J. Janssen, brakeman.....	Clinton.....	Coupling cars; hand crushed; finger amputated.
May	22 Elmer Kuhn, brakeman.....	Boyd.....	Coupling cars; hand contused.
May	20 Clarence Howard, brakeman.....	Beniah.....	Fell between cars; leg cut off and internal injury.
June	1 Frank McCoy, E. M. helper.....	Dubuque.....	Hit himself with hammer; finger crushed.
June	5 Geo. Huston, brakeman.....	Algona.....	Coupling cars; hand crushed.
June	5 Thomas Forsyth.....	Sabula.....	Attempting to get on train; leg broken.
June	8 Wm. Widdows, brakeman.....	Elbron.....	Alighting from train; shoulder dislocated.
June	8 Tom Corcoran, section foreman.....	Whittemore.....	Coupling cars; two fingers crushed.
May	26 James O'Hara, brakeman.....	Van Horn.....	Crossing tracks; right arm cut off.
May	11 James Vaughn, switchman.....	Ottumwa.....	Coupling cars; finger crushed.
June	18 Andy La Parre, brakeman.....	Sheldon.....	Coupling cars; finger crushed.
June	19 Lawson Taylor, brakeman.....	Madrid.....	Coupling engine to car; two fingers crushed.
June	22 Hugh Holmes, brakeman.....	Spencer.....	Coupling cars; killed.
June	26 John Scacina, section foreman.....	Dunbar.....	Frog fell on foot; toe crushed; foot bruised.
June	26 Wm. Oonk, bridge carpenter.....	Cedar Rapids.....	Knocked off bridge by rope breaking; wounds on head and knee cap.
June	9 Fred Cawrey, engineer.....	Volga City.....	Engine left track; bone in leg broken.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	4	1	...	25	6	...
Collisions	10	...	...	13	8	1
Caught in frogs, guard rails, or switches	1	...	...	...	...	...
Coupling cars	5	...	...	1	72	1
Falling from trains	8	1	...	...	10	1
Getting on and off trains	1	1	...	1	12	3
Highway crossings	...	...	...	...	...	2
Miscellaneous	4	...	...	...	48	1
Overhead obstruction	...	...	...	...	5	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track	...	...	9	...	...	1
Total	5	30	10	40	161	10

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the year	45
Number of persons injured during the year	211
Number of casualties purely accidental during the entire year	92
Number resulting from lack of caution, carelessness or misconduct	164
Number of trespassers on track killed	9
Number of trespassers on track injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Roswell Miller, Milwaukee.

Vice-President—Frank S. Bond, New York.

Secretary—P. M. Myers, Milwaukee.

Treasurer—F. G. Ranney, Milwaukee.

General Manager—Roswell Miller, Milwaukee.

Assistant General Manager—J. F. Tucker, Milwaukee.

General Superintendent—A. J. Earling, Milwaukee.

Assistant General Superintendents—W. G. Collins, Minneapolis.

D. A. Olin, Racine.

Division Superintendents, Iowa Lines—R. B. Campbell, Marion.

H. R. Williams, Kansas City.

C. A. Goodnow, LaCrosse.

C. A. Cosgrave, Mason City.

Wilbert Irwin, Minneapolis.

L. B. Beardsley, Sioux City.

Chief Engineer—D. J. Whittemore, Milwaukee.

Superintendent of Telegraph—G. E. Simpson, Milwaukee.

General Auditor—J. P. Whalling, Milwaukee.

General Passenger Agent—A. V. H. Carpenter, Milwaukee.

General Freight Agent—A. C. Bird, Milwaukee.

General Counsel—Jno. W. Cary, Milwaukee.

General Solicitor—Jno. T. Fish, Milwaukee.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY. 257

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

P. D. Armour, Chicago.
Frank S. Bond, New York.
Hugh T. Dickey, New York.
Jason C. Easton, LaCrosse.
Peter Geddes, New York.
Roswell Miller, Milwaukee.
Geo. C. Magoun, New York.
Joseph Milbank, New York.
Jno. Plankinton, Milwaukee.
William Rockefeller, New York.
Jas. Stillman, New York.
A. Van Santvoord, New York.
Jas. T. Woodward, New York.

Date of annual meeting of stockholders, June.

Fiscal year of company ends December 31.

General offices of the company are located at Milwaukee, Wis.

STATE OF WISCONSIN, }
COUNTY OF MILWAUKEE, } ss.

Roswell Miller, President, and P. M. Myers, Secretary, of the Chicago, Milwaukee & St. Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

ROSWELL MILLER,
President.

P. M. MYERS,
Secretary.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 4th day of October, A. D. 1888.

W. D. MILLARD,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 6th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1888,

CAPITAL STOCK.

Amount authorized by articles of association.....		} Not fixed.
Amount authorized by vote of the company.....		
Amount of common stock issued.....	\$ 52,546,885.97	
Amount of preferred stock issued, and condition of preferment.....	22,226,454.58	
Total amount paid in, as per books of the company, including stock of proprietary lines.....	\$ 74,873,340.55	
Total miles of road.....	4,216.75	
Amount of stock per mile of road.....	\$ 17,755.93	
Amount of stock representing the road in Iowa (proportional).....	20,653,314.81	
Amount of stock held in Iowa.....	570,400.00	
Total number of stockholders.....	3,458	
Number of stockholders in Iowa.....	28	

NOTE—Figures in the following report given as “proportional” are proportion on basis of the miles of road embraced in this report.

DEBT.

FUNDED DEBT, JUNE 30, 1883.

NAME OF ROAD.	Issue.	Due.	Rate.	INTEREST.		Amount.
					Payable.	
Peninsula R. R.	July 1, 1863	Sept. 1, 1898	7	Mar. 1 and Sept. 1...		\$ 152,000
Consolidated Sinking Fund...	Jan. 16, 1865	Feb. 1, 1915	7	Feb 1 and Mar 1... Aug. 1 and Nov. 1.		12,746,000
Chicago & Milwaukee R'y....	July 1, 1863	July 1, 1898	7	Jan. 1 and July 1....		1,706,000
Milwaukee & Madison R'y....	Sept. 1, 1880	Sept. 1, 1905	6	Mar. 1 and Sept 1....		1,600,000
Chicago & Tomah	Sept. 1, 1880	Nov. 1, 1905	6	May 1 and Nov. 1...		1,528,000
Chicago, Mil. & No. W. R'y...	May 1, 1882	Nov. 1, 1905	6	May 1 and Nov. 1....		750,000
No. West. Union	June 1, 1872	June 1, 1917	7	Mar. 1 and Sept. 1...		3,500,000
Madison extension	April 1, 1871	April 1, 1911	7	April 1 and Oct. 1....		3,150,000
Menominee extension	June 1, 1871	June 1, 1911	7	June 1 and Dec. 1....		2,700,000
General consolidated, gold....	June 30, 1882	Dec. 1, 1902	7	June 1 and Dec. 1....		12,343,000
Menominee River R.	July 1, 1876	July 1, 1906	7	Jan. 1 and July 1....		400,000
Menominee River R. R. exten.	Jan. 1, 1880	July 1, 1906	7	Jan. 1 and July 1....		160,000
Escanaba & Lake Sup. R'y....	July 1, 1881	July 1, 1901	6	Jan. 1 and July 1....		720,000
Consolidated S. F. of 1879....	Oct. 1, 1879	Oct. 1, 1929	6	April 1 and Oct. 1....		6,305,000
Consolidated S. F. of 1879....	Oct. 1, 1879	Oct. 1, 1929	5	April and Oct. 1....		8,155,000
S. F. Debentures of 1933	May 1, 1883	May 1, 1933	5	May 1 and Nov. 1....		10,000,000
Debentures of 1909	July 1, 1884	Nov. 1, 1909	5	May 1 and Nov. 1....		4,000,000
Chicago, Iowa & Nebraska....	Aug. 15, 1862	Aug. 16, 1892	7	Feb. 15 and Aug. 15		129,000
C. R. & M. R., 1st Division....	Aug. 1, 1861	Aug. 1, 1891	7	Feb. 1 and Aug. 1....		700,000
C. R. & M. R., 2d Division....	Aug. 1, 1883	Aug. 1, 1894	7	Feb. 1 and Aug. 1....		542,000
C. R. & M. R., 3d Division....	May 1, 1866	May 1, 1916	7	May 1 and Nov. 1....		2,332,000
C. R. & M. R., 7 per cent mort.	June 1, 1884	July 1, 1909	7	June 1 and Dec. 1....		769,000
Maple River R. R.	July 1, 1887	July 1, 1897	7	Jan. 1 and July 1....		402,500
W. & St. P. R. R., 2d exten....	Nov. 1, 1867	Nov. 1, 1907	7	May 1 and Nov. 1....		1,592,000
W. & St. P. R. R., exten, gold	Dec. 1, 1871	Dec. 1, 1916	7	June 1 and Dec. 1....		4,253,000
Minn. Valley R'y	Oct. 1, 1878	Oct. 1, 1908	7	April 1 and Oct. 1....		150,000
R. & No. Min. R'y	Sept. 1, 1878	Sept. 1, 1908	7	Mar. 1 and Sept. 1....		200,000
Plainview R. R.	Sept. 1, 1878	Sept. 1, 1908	7	Mar. 1 and Sept. 1....		100,000
Dak. Cent. R'y (W. & St. P. C.)	May 1, 1882	Sept. 1, 1907	6	Mar. 1 and Sept. 1....		1,065,000
Dak. Cent. R'y (So. Ea. Div.)..	Nov. 1, 1882	Nov. 1, 1907	6	May 1 and Nov. 1....		2,000,000
Iowa Mid. R'y	Aug. 1, 1870	Oct. 1, 1900	8	April 1 and Oct. 1....		1,350,000
Ott. C. F. & St. P. R'y	Mar. 1, 1882	Mar. 1, 1909	5	Mar. 1 and Sept. 1....		1,600,000
Des M. & M. R. R.	Feb. 1, 1882	Feb. 1, 1907	7	Feb. 1 and Aug. 1....		600,000
North. Ill. R'y Co.	April 1, 1885	Mar. 1, 1910	5	Mar. 1 and Sept. 1....		1,500,000
C. & N. W. R'y exten. of 1886..	April 15, 1886	Aug. 15, 1926	4	Feb. 15 and Aug 15..		14,222,000
Total						\$ 103,457,500

Total amount of floating debt..... \$ 4,906,990.30

Contingent liability as guarantor of bonds or debts of other roads :

Fremont, Elkhorn & Missouri Valley Railroad bonds..... \$ 7,725,000

Missouri Valley & Blair Railway & Bridge Co. bonds..... 944,000

Sioux City & Pacific Railroad first mortgage bonds..... 1,628,000

Sioux City Bridge Company's bonds 296,000

Total amount of debt liabilities \$ 106,422,490.30

Amount of debt per mile of road..... \$ 26,712.32

Amount of debt representing the road in Iowa (proportion)... \$ 29,915,256.82

Total amount of stock and debt 183,291,750.58

Amount of stock and debt per mile of road..... 43,468.25

Amount of interest paid representing the road in Iowa (proportion)..... 1,426,102.51

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	} Cannot be separated.	
Bridging and masonry.		
Superstructure, including rails		
Land, land damages, and fences.....		
Passenger and freight stations, coal sheds, and water stations.....		
Engine house, car sheds, and turn-tables.....		
Machine shops, including machinery and tools.....		
Interest paid during construction.....		
Engineering, agencies, salaries, and other expenses during construction		
All other items charged to construction not enumerated above		
Double track		
Total expended for construction.....		\$ 123,240,851.96

Average cost of construction per mile of road (4,216.75 miles)..\$ 31,568.00

Proportion of cost of construction for Iowa, estimated..... 36,763,009.03

COST OF EQUIPMENT.

Locomotives	} Cannot be separated.	
Snow-plows on wheels		
Passenger, mail, baggage and express cars.....		
Parlor, dining, and sleeping cars.....		
Freight and other cars.....		
Wrecking-cars, pile drivers, and tools.....		
Total for equipment.....		\$ 26,164,487.89
Average cost of equipment per mile of road operated by company (4,216.75 miles).....		6,204.89
Proportion of cost of equipment for Iowa.....		7,219,141.31
Total cost of road and equipment.....		\$ 159,405,339.18
Average cost of road and equipment per mile (4,216.75 miles).....		\$ 37,802.89
Proportion of cost of road and equipment for Iowa		43,983,150.46
Average proportional cost of road and equipment per mile in Iowa (1,163.46 miles)		37,802.89
*Actual present cash value of road and equipment in Iowa		6,932,750.00
Actual cash value of all other property owned, with schedule of same. No other property in Iowa.		
*The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business in Iowa.....		6,932,750.00

*As valued by the Executive Council of the State of Iowa on March 5, 1898.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

Grading, ballasting, etc	\$	361,312.50
Side tracks		267,456.03
Bridging.....		236,126.84
Superstructure, including rails		676,684.80
Land, land damages and fences....		187,574.60
Tools and machinery.....		3,968.36
Passenger and freight stations, coal sheds, and water stations, engine houses, car sheds, turn tables and machine shops.....		585,000.09
Telegraph.....		12,831.73
Engineering agencies, salaries and other expenses during construction.....		28,204.66
Land account;		
Western Town Lot Company.....		1,561.91
Pioneer Town Site Company.....		88,720.76
Second tracks.....		458,153.80
Other items of construction.....		203,984.21
Total for construction.....	\$	3,121,580.09

EQUIPMENT.

	Number.		
Locomotives	31	\$	271,020.14
Passenger, mail, baggage and express cars.....	25		187,446.94
Other passenger train cars.....	3		13,394.07
Freight and other cars	1,888		920,415.91
Total for equipment.....		\$	1,342,177.06
Total expenditures charged to property accounts.....		\$	4,463,757.27
Net addition to property account for the year.....		\$	4,463,757.27

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 135,670.35	\$ 489,545.13	\$ 625,215.48
August, 1887.....	135,201.38	483,491.15	618,692.53
September, 1887	139,239.86	489,412.29	628,652.15
October, 1887.....	136,741.15	467,115.51	603,856.66
November, 1887.....	123,700.46	421,889.05	550,589.51
December, 1887	121,078.02	375,887.58	496,965.60
January, 1888.....	91,723.03	317,394.35	412,107.38
February, 1888.....	85,765.18	305,773.61	392,538.79
March, 1888.....	80,416.63	375,517.38	455,934.01
April, 1888.....	81,929.97	391,863.07	473,793.04
May, 1888.....	106,380.61	382,144.12	488,524.73
June, 1888.....	141,470.33	417,131.55	558,601.88
Totals.....	\$ 1,388,116.97	\$ 4,917,139.79	\$ 6,305,256.76

REPORT OF RAILROAD COMMISSIONERS.

FOR TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 457,720.35	\$ 1,062,899.23	\$ 1,520,619.58
August, 1887.....	506,386.47	1,381,117.70	1,887,504.17
September, 1887.....	596,782.89	1,499,093.55	2,095,876.44
October, 1887.....	670,293.37	1,397,334.62	2,067,627.99
November, 1887.....	603,649.20	1,381,535.72	1,985,184.92
December, 1887.....	457,987.26	1,119,867.54	1,577,854.80
January, 1888.....	261,018.95	796,345.82	1,057,364.77
February, 1888.....	265,818.33	917,916.57	1,183,734.90
March, 1888.....	337,343.10	1,001,425.50	1,338,768.60
April, 1888.....	360,374.07	1,021,185.63	1,381,559.70
May, 1888.....	405,526.75	1,084,434.94	1,489,961.69
June, 1888.....	426,696.95	1,195,691.54	1,622,388.49
Total.....	\$ 5,349,597.69	\$ 13,858,838.36	\$ 19,208,436.05

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 40,756.68	\$ 33,932.34	\$ 28,967.10	\$ 103,656.52
August, 1887.....	42,286.08	32,700.08	28,611.19	103,597.35
September, 1887.....	50,018.03	35,663.88	34,431.03	120,112.94
October, 1887.....	46,411.71	33,964.93	34,355.18	114,731.82
November, 1887.....	46,386.14	34,792.10	33,257.51	114,435.75
December, 1887.....	46,411.71	38,665.76	33,364.92	116,742.39
January, 1888.....	46,411.71	28,684.09	26,721.09	101,816.89
February, 1888.....	45,947.43	28,085.90	26,400.86	100,414.24
March, 1888.....	46,411.71	31,264.42	25,083.13	102,759.26
April, 1888.....	46,411.71	30,480.28	23,640.54	99,532.53
May, 1888.....	49,341.07	34,481.52	27,964.32	111,786.91
June, 1888.....	46,744.78	34,126.46	25,112.21	105,983.45
Totals.....	\$ 562,540.76	\$ 396,292.21	\$ 345,788.06	\$ 1,304,621.03

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$ 4,917,189.79	
From through passengers.....	1,388,116.97	
From all passengers.....		\$ 6,305,306.76
From express.....		306,392.31
From mails.....		562,540.76

Total earnings, passenger department..... \$ 7,264,089.73

Earnings per train mile run (6,762,680 miles).....\$ 1.0742

Earnings, freight :

From local.....	\$ 13,858,638.96	
From through.....	5,349,597.69	

Total earnings, freight department..... \$ 19,208,236.65

Earnings per train mile run (14,616,373 miles)..... 1.3142

Total transportation earnings..... \$ 26,472,526.78

Transportation earnings per train mile run, from all trains earning revenue (21,379,053 miles).....	1.2382	
Proportion of transportation earnings for Iowa.....		7,389,165.93
Miscellaneous earnings.....		845,788.98

Total earnings from all sources \$ 26,318,514.75

Earnings per mile of road operated (4,187.03 average miles).....\$ 6,406.09

Proportion of earnings for Iowa..... 7,435,028.47

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 1,880,946.74
Renewal of rails (No. tons laid, steel, 22,272.675; iron, 1,001.913).....	316,219.18
Renewal of ties (No. laid, 861,895).....	362,582.14
Repairs of bridges, including culverts and cattle-guards.....	350,685.00
Repairs of fences, road-crossings and signs.....	159,818.19
Repairs of buildings, stations and water-tanks.....	387,972.11
Total.....	\$ 3,458,232.45

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 1,030,551.80
Repairs of passenger cars.....	423,900.46
Repairs of freight cars.....	1,047,524.91
Repairs of tools and machinery (included in repairs of buildings, stations and water-tanks and repairs of locomotives, passenger and freight cars).	
Total.....	\$ 2,506,777.17

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 1,362,836.13
Water supply.....	105,420.49
Oil and waste.....	222,178.53
Locomotive service	1,973,756.48
Passenger train service.....	373,410.12
Passenger train supplies.....	95,314.97
Mileage of passenger cars (debit balance)	15,692.17
Freight train service	1,019,574.84
Freight train supplies	26,669.32
Mileage of freight cars (debit balance).....	102,594.21
Telegraph expenses (maintenance and operating).....	385,964.65
Damage and loss of freight and baggage.....	53,453.12
Damage to property and cattle	39,384.42
Personal injuries	168,494.20
Agents and station service	2,473,568.41
Station supplies.....	83,271.51
Total	\$ 9,107,510.87

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 205,080.57
Legal expenses	77,862.04
Insurance	1,442.46
Stationery and printing, outside agencies and advertising.....	500,302.46
Contingencies	227,990.08
Taxes in Iowa	\$ 192,170.63
Taxes in other States	566,908.73
Total taxes	758,979.40
Total	\$ 1,771,747.01

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$ 3,458,022.45
Maintenance of motive power and cars	2,508,777.17
Conducting transportation	9,107,510.87
General expenses, including taxes	1,771,747.01
Total operating expenses and taxes.....	\$ 16,844,056.50
Operating expenses and taxes per mile of road operated (4,187.03 average miles)	\$ 4,022.91
Operating expenses and taxes per train mile run, for trains earning revenue (21379,053 miles)	.7879
Proportion of operating expenses and taxes for Iowa.....	4,669,797.71
Expenses of running and management of passenger trains (estimated)	5,370,389.53
Expenses of running and management of passenger trains, per train mile.....	.7941
Expenses of running and management of freight trains (estimated)	11,473,668.97
Expenses of running and management of freight trains, per train mile.....	.7856
Expenses of running and management of all trains earning revenue	16,844,056.50
Percentage of expenses and taxes to earnings	62.81

GENERAL EXHIBIT.

Total earnings	\$	26,818,814.76
Total expenses, including taxes		16,844,068.50
Net earnings		9,974,746.26
Interest accruing during the year		5,237,902.13
Interest paid during the year (less credits to interest accounts)		5,165,026.91
Interest paid during the year on account of the road in Iowa (proportion)...		1,425,102.51
Interest on funded debt		5,237,902.13
Interest paid on funded debt (less credits to interest account)		5,165,026.91
Interest on floating debt	Nothing.	
Interest paid on floating debt	Nothing.	
Dividends declared :		
Seven per cent preferred	\$	1,562,810.00
Six per cent common		1,881,894.00—
Sinking fund (Iowa \$361,126)		58,000.00
Interest falling due during the year and not paid (no separate account kept).		
Interest defaulted in preceding years and paid in this (none defaulted)		
Floating debt liquidated during the year (floating debt June 30, 1888, exceeds that of last year)		
Balance for the year		1,233,850.13
Balance at commencement of the year		3,247,094.07
Balance at the close of the year, June 30, 1888	\$	<u>4,580,944.20</u>

GENERAL RECAPITULATION.

Total earnings	\$	26,818,814.76
Total operating expenses and taxes		16,844,068.50
Net earnings above operating expenses and taxes		9,974,746.26
Net earnings above operating expenses, taxes, interest on sinking fund and rental		4,578,854.13
Gross earnings per train mile run (31,379,058 miles)	\$	1.2644
Net earnings per train mile run (31,379,058 miles)		.4665
Percentage of net earnings to stock and debt		5.44
Percentage of net earnings to cost of road and equipment		6.25

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	192,170.62
In Illinois		186,338.31
In Wisconsin		294,519.52
In Michigan		72,829.78
In Minnesota		34,375.81
In Dakota		28,681.14
In New York		64.23

SURPLUS.

Surplus at the commencement of the year.....	\$ 3,347,694.07
Surplus at the close of the year.....	4,580,944.20
The amount invested in railroad bonds, the number of bonds, and the par value of each, the name of each road, and the amount invested in the bonds of each :	
No surplus so invested.	
The amount of its own stock or bonds owned by the company (including proprietary)	140,391.00
Amount absorbed in construction.....	3,368,500.19
Amount in material and balances from other roads, etc	1,471,593.01

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1898.

DEBIT.

Construction account.....	\$ 133,240,851.86
Equipment account	26,164,487.33
Bonds owned by company	10,436,111.11
Cost of securities.....	13,635,084.23
Cash	2,320,315.83
Bills receivable.....	90,118.00
Due from agents and companies	1,577,705.35
Material and supplies	2,428,056.47
Total.....	\$ 180,091,610.76

CREDIT.

Capital stock :	
Chicago & Northwestern Railway stock	\$ 63,700,320.53
Proprietary stock.....	11,173,000.00— 74,873,320.53
Funded debt.....	103,455,500.00
Interest accrued.....	1,560,761.60
Dividends unpaid.....	120,983.00
Notes payable	125,000.00
Vouchers and accounts	3,160,236.70
Other liabilities	1,215,915.73
Income account	4,580,944.20
Total	\$ 180,091,610.76

DESCRIPTION OF ROAD.

MILES OF COMPLETED ROAD, JUNE 30, 1888.

Lines chartered as or consolidated with Chicago & Northwestern Railway Company.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.
Chicago to Council Bluffs.....	491.00	137.88	353.12			
Chicago to Freeport.....	121.00	121.00				
Geneva to Aurora.....	9.40	9.40				
Geneva to St. Charles.....	2.40	2.40				
Elgin to Lake Geneva.....	45.04	35.82		9.22		
South Branch Junction to River (Chicago).....	4.50	4.50				
Clifton to Anamosa Quarry.....	73.57		73.57			
Stanwood to Tipton.....	8.50		8.50			
Des Moines to Toledo & Northwestern Connection.....	57.34		57.34			
Belle Plaine to Muchakinock.....	64.00		64.00			
Maple River Junction to Onawa.....	80.85		80.85			
Wall Lake to Merville.....	79.87		79.87			
Carroll to Kirkman.....	34.81		34.81			
Manning to Audubon.....	17.00		17.00			
Chicago to Fort Howard.....	242.20	69.73		172.47		
Appleton Water Power extension.....	3.63			3.63		
Kenosha to Rockford.....	72.10	44.03		28.07		
Chicago to Montrose.....	5.20	5.20				
Chicago to Milwaukee.....	85.00	44.60		40.40		
Milwaukee to Fon du Lac.....	62.63			62.63		
Shibogan to Princeton.....	78.40			78.40		
Milwaukee to Montfort.....	140.88			140.88		
Montfort to Galena.....	46.34	10.30		36.04		
Montfort to Woodman.....	30.50			30.50		
Ipewich to Platteville.....	4.00			4.00		
Lancaster Junction to Lancaster.....	12.04			12.04		
Janesville to Afton.....	6.10			6.10		
Belvidere to Winona.....	227.00	21.00		206.87		.13
Winona Junction to La Crosse.....	3.96			3.96		
Trempealeau to Galesville.....	6.71			6.71		
Evansville to Janesville.....	15.68			15.68		
Ft. Howard to Ishpeming.....	179.90			49.45	130.45	
Powers to Iron River.....	69.17			13.73	55.44	
Stager to Crystal Falls.....	9.10				9.10	
Narenta to Metropolitan.....	34.86				34.86	
Branches to mines:						
Off main line.....	43.05				43.05	
Off E. & L. S. line.....	8.44				8.44	
Off Min. R. line.....	36.13			4.71	31.42	
Boone to coal banks.....	3.25		3.25			
Cut-off near Cedar Rapids.....	5.96		5.96			
Belvidere to Spring Valley.....	75.78	75.78				
Sycamore to Courtland.....	4.64	4.64				
Total.....	2,601.93	586.28	778.27	924.49	312.76	.13

Total length of road belonging to this company..... 2,601.93

Total length of road belonging to this company in Iowa..... 778.27

Same in Iowa, about..... 106.81

Total length of steel rails in tracks in Iowa, exclusive of sidings..... 1,083.38

Total length of iron rails in tracks in Iowa..... 130.06

Weights per yard, steel, 56 to 65 pounds.

Weights per yard, iron, 50 to 60 pounds.

Gauge of track, 4,230.75, 4 feet, 8½ inches; 16.00 miles, 3 feet.

**ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.**

Name, description and length of each :

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	Dakota.
<i>Proprietary lines, viz.:</i>							
Lake Geneva & State Line Railway.....	6.00						
Lake Geneva to Williams' Bay.....				6.00			
Princeton & Western Railway.....	16.06						
Valley Junction to Necedah.....				16.06			
Iron River Railway.....	35.16						
Iron River to Watersmeet.....					35.16		
Toledo & Northwestern Railway.....	385.19						
Tama to Elmore.....			164.56				
Jewell Junction to D. M. & M. Connect'n.....			1.75				
Jewell Junction to Wall Lake Junction.....			73.68				
Eagle Grove to Hawarden.....			145.20				
Winona & St. Peter Railroad.....	448.48						
Winona to Watertown.....						288.50	34.48
Mankato Junction to Mankato.....						3.75	
Sleepy Eye to Redwood Falls.....						24.40	
Rochester to Zumbrota.....						24.48	
Eyota to Plainview.....						15.01	
Eyota to Chatfield.....						11.46	
Tracy to Dakota line.....						46.40	
Dakota Central Railway.....	723.90						
Minnesota State line to Pierre.....							209.11
James Valley Junction to Oaks.....							131.95
Watertown to Gettysburg.....							146.25
Watertown Junction to Watertown.....							43.82
Iroquois to Hawarden (State line).....							125.49
Centerville to Yankton.....							28.46
Doland to Groton.....							38.84
Total.....	1,614.82		385.19	22.06	35.06	414.00	758.41
<i>Recapitulation:</i>							
C. & N. W. R'y (chartered or consolidated).....	2,601.93	586.28	778.27	924.40	312.76	.13	
Proprietary lines.....	1,614.75		385.19	22.06	35.16	414.00	758.41
Total.....	4,216.75	586.28	1,163.46	946.55	347.92	414.13	758.41

Total length of above roads..... 1,614.82

Total length of above roads in Iowa..... 385.19

Total length of above roads in other States (specifying each)..... 1,229.63

If any part of the road was first opened for operation during the past year,
state the date :

TERMINI.	MILES.	WHEN OPENED.
From Extension to Dunne Mine, in Michigan.....	3.23	August 12, 1887.
Iron River to Watersmeet.....	35.16	September 1, 1887.
Kingsley to Merville.....	9.00	September 4, 1887.
Out-off, near Cedar Rapids.....	5.96	September 4, 1887.
Faulkner to Gettysburg.....	42.71	September 26, 1887.
Verdon to Groton.....	14.46	November 7, 1887.
Lake Geneva to Williams' Bay.....	6.00	June 1, 1888.
	116.51	
Less corrections in measurements, etc.	1.11	
Net addition to mileage.....	115.40	

Total miles of road operated by this company	4,216.75
Total miles of road operated by this company in Iowa not reported by any other company.....	1,163.46

STATIONS.

Number of stations on all roads owned by this company	513
Same in Iowa.....	133
Number of stations on all roads operated by this company.....	680
Same in Iowa.....	186
Number of telegraph offices in stations in Iowa.....	177

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	13,397
Same in Iowa.....	4,361
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1898	\$ 11,357,533.63
Same in Iowa	2,505,300.24

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	6	748
Combination truss bridges over 100 feet in length.....	13	3,437
Iron truss bridges over 100 feet in length.....	16	6,244
Wooden trestle and pile.....	2,250	157,571

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	3	60
Less than 20 feet opening.....	21	200

BOX CULVERTS IN IOWA.

Timber	311
Stone	99

CATTLE-GUARDS.

Number of in Iowa.....	1,962
------------------------	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber fused in renewals of wooden bridges during the year (feet B. M.)		835,615
Amount of trestle work replaced with earth during the year (lineal feet).....	7	144
Timber culverts replaced with stone	6	
Timber culverts replaced with timber	30	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Cedar Rapids Cut-off	1 6-span lattice.	Iron	1887	800
Cedar Rapids Cut-off	3 6-span Howe trusses	Wood	1887	480
Cedar Rapids Cut-off	13 pile	Wood	1887	1,130
Branches to mines near Mucha-kinock	4 pile	Wood	1887	368
Total				2,278

Give the average number of years the trestle and pile bridges last on your road in Iowa. 10

Give the average number of years that wooden truss bridges last on your road in Iowa.. 10

ROAD-BED AND TRACK.

Number of track sections in Iowa, about	262
Average length of sections, miles, about	5.76
Average number of men in each section gang about	5
Number of new ties laid in track during the year in Iowa	317,385
Average number of new ties per mile of road, about	273
New rails laid in track during the year in Iowa—steel (8,255.1385 tons) miles of track, about	83
Total track laid with new rails during the year in Iowa, miles, about	80
What is the average number of years that iron rails last in your track on main line in Iowa	No data.
What is the average number of years that iron rails last in your track on branches in Iowa	
What is the average number of years that steel rails last in your track on main line in Iowa	
What is the average number of years that steel rails last in your track on branches in Iowa	

CROSSINGS IN IOWA.

Railroad crossings at grade, June 30, 1888 :

Chicago, Burlington & Quincy, at Clinton.
Burlington, Cedar Rapids & Northern, at Clinton (two crossings).
Chicago, Milwaukee & St. Paul, at Clinton (three crossings).
Chicago, Milwaukee & St. Paul, at De Witt.
Chicago, Milwaukee & St. Paul, at Wheatland.
Chicago, Milwaukee & St. Paul, at Cedar Rapids (double).
Burlington, Cedar Rapids & Northern, at Cedar Rapids (double).
Chicago, Milwaukee & St. Paul, at Tama.
Central Iowa, at Marshalltown.
Chicago, St. Paul & Kansas City, at Marshalltown.
Minneapolis & St. Louis, at Ogden.
Des Moines & Fort Dodge, at Grand Junction.
Des Moines & Northwestern, at New Jefferson.
Chicago, Milwaukee & St. Paul, at Dow City.
Union Pacific, near Council Bluffs (two crossings).
Chicago, Burlington & Quincy, near Council Bluffs (two crossings).
Chicago, Milwaukee & St. Paul, near Council Bluffs (two crossings).
Wabash, St. Louis & Pacific, near Council Bluffs (two crossings).
Chicago, Rock Island & Pacific, near Council Bluffs (two crossings).
Chicago, Rock Island & Pacific, at Des Moines (four crossings).
Wabash, St. Louis & Pacific, at Des Moines (two crossings).
Keokuk & Des Moines, at Des Moines (four crossings).
Chicago, Milwaukee & St. Paul, near Slater.
Chicago, Milwaukee & St. Paul, at Lyons (three crossings).
Celcog, Milwaukee & St. Paul, at Delmar Junction (double).
Chicago, Milwaukee & St. Paul, at Anamosa.
Chicago, Rock Island & Pacific, at Carnforth.
Chicago, Rock Island & Pacific, at Atwood.
Central Iowa, near Stark.
Burlington & Western, near Stark.
Chicago, Milwaukee & St. Paul, at Tama.
Wisconsin, Iowa & Nebraska, at Gladbrook.
Central Iowa, at Gifford.
Des Moines & Fort Dodge, at Gowrie.
Wabash, St. Louis & Pacific, at Lohrville.
Illinois Central, at Webster City.
Burlington, Cedar Rapids & Northern, at Goldfield.
Minneapolis & St. Louis, at Luverne.
Des Moines & Fort Dodge, at Rolfe.
Chicago, St. Paul, Minneapolis & Omaha, at Alton.
Mason City & Fort Dodge, at Eagle Grove.
Chicago, Milwaukee & St. Paul, at Hawarden.
Chicago, Milwaukee & St. Paul, near Beverly.
Burlington, Cedar Rapids & Northern, at What Cheer.

What railroads cross your road, either over or under, and at what locality?

St. Louis, Des Moines & Northern, at Boone, over.
 Chicago, Milwaukee & St. Paul, at Center Junction, over.
 Chicago, Milwaukee & St. Paul, near Manning, over (two crossings).
 Chicago, Milwaukee & St. Paul, at Mapleton, over.
 Chicago, Milwaukee & St. Paul, at Lyons, over (two crossings).
 Chicago, Milwaukee & St. Paul, at Anamosa, over (two crossings).
 Burlington, Cedar Rapids & Northern, near Otis, over.
 Burlington, Cedar Rapids & Northern, near Tilton, over.
 Minneapolis & St. Louis, at Dayton, over.
 Chicago, Milwaukee & St. Paul, at Algona, under.
 Minneapolis & St. Louis, at Dakota City, under.
 Cherokee & Dakota, near Sutherland, under.

Number of highway crossings at grade	1,121
Number of highway crossings at which there are flagmen	14
Number of highway crossings over railroad	12
Number of highway crossings under railroad	20
Number of highway bridges 18 feet above track	4
Number of highway bridges less than 18 feet above track	7

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	1,115.35
What is the average cost per rod	No data.
What is the total cost of same	No data.
How many miles of fencing have you built during the year	42.25
Give the number of miles needed on both sides of your track in each county in Iowa. (No data; there are about 49 miles of road in Iowa not fenced, including station grounds; fence is built as fast as needed.)	

BOLLING STOCK.

	Owned.	Total.
Number of passenger and combination cars	373	373
Number of baggage, mail and express cars	138	138
Number of parlor cars	11	11
Number of dining cars	9	9
Number of box freight cars	12,372	12,372
Number of stock cars	1,914	1,914
Number of platform and coal cars	4,047	4,047
Number of other cars	5,061	5,061
Total number of cars	24,945	24,945

Number of locomotives	706
Maximum weight of locomotives and tenders, tons	75
Average weight of locomotives and tenders, tons	50
Number of locomotives equipped with train brake	465
Number of locomotives equipped with driver brake	346
Maximum weight of passenger cars, tons	28.50
Average weight of passenger cars, tons	24
Number of passenger cars equipped with train brake	562
Number of freight cars equipped with train brake	24,118
Number of freight cars equipped with air brake	260
Number of passenger cars equipped with Miller platform and buffer	562
Number of freight cars equipped with automatic coupler	29
The total amount that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 29 tons	214.25

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	6,762,680
Miles run by freight trains during the year	14,616,373
Miles run by switching trains during the year	6,239,496
Miles run by construction, repair and other trains during the year	1,028,554
Total train mileage	28,637,105

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.54
Average weight of passenger trains, exclusive of passengers, tons, about	100
Average number of cars in freight trains	18.36
Average weight of freight trains, exclusive of freight, tons, about	202

PASSENGER TRAFFIC.

Number of through passengers carried	336,064
Number of local passengers carried	10,534,673
Total number of passengers carried	10,870,737
Total passenger mileage or passengers carried one mile	276,341,966
Average distance traveled by each passenger, miles	25
Average amount received from each passenger, cents	58
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.28

FREIGHT TRAFFIC.

Number of tons of through freight carried	3,008,281
Number of tons of local freight carried	8,051,385
Total tons of freight carried.....	11,059,616
Total mileage of through freight (tons carried one mile).....	764,221,155
Total mileage of local freight (tons carried one mile).....	1,190,212,963
Total freight mileage, or tons carried one mile.....	1,354,434,117
Average rate per ton per mile received for through freight.....	\$.070
Average rate per ton per mile received for local freight.....	.116
Average rate per ton per mile received for all freight	.098
Average cost per ton per mile to move freight.....	No data.
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), approximate	16.70

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	100,630,141
Number of miles run by loaded freight cars west and north	100,739,592
Number of miles run by empty freight cars east and south.....	31,771,693
Number of miles run by empty freight cars west and north	35,251,783
Total freight car mileage.....	268,393,209
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	23.99
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	26.92

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles, about.....	25
Rate of speed of freight trains, including stops, miles, about.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	P.E.R. CENT.
Grain.....	1,335,092	12.07
Provisions (beef, pork, lard, etc.).....	113,297	1.03
Flour.....	269,097	2.43
Animals	444,198	4.02
Other agricultural products	337,179	3.05
Lumber and forest products	1,287,087	11.64
Coal.....	1,606,213	14.51
Plaster, lime and cement.....	95,735	.87
Salt.....	62,142	.56
Petroleum and oil	75,741	.69
Iron, steel and castings.....	608,382	5.50
Stone and brick	294,515	2.68
Manufactures—articles shipped from point of production	445,881	4.03
Merchandise, and other articles not enumerated above.....	4,085,057	36.94
Total tons carried	11,059,616	100

**TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT CLINTON, IOWA, FOR
THE YEAR ENDING JUNE 30, 1888.**

East bound number of tons	1,214,819
West bound number of tons.....	730,440
Total tons	1,945,259

**TONNAGE OF ARTICLES FORWARDED FROM STATIONS WITHIN THE STATE OF
IOWA.**

	TONS.	PER CENT.
Grain	543,863	35.97
Flour	18,854	1.26
Provisions (beef, pork, lard, etc.).....	18,354	1.21
Animals.....	147,780	9.77
Other agricultural products.....	61,364	4.09
Lumber and forest products.....	123,319	8.16
Coal	436,235	28.55
Plaster, lime and cement.....	8,692	.57
Salt.....	348	.02
Petroleum and oil.....	4,950	.33
Iron, steel and castings	1,373	.09
Stone and brick.....	35,580	2.35
Manufactures—articles shipped from point of production.....	10,456	.69
Merchandise, and other articles not enumerated above.....	100,468	6.65
Total tons carried.....	1,512,155	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company, and United States Express Company. Rates are various. Express companies have no care of machinery or repairs. They do a miscellaneous business, restricted to articles properly belonging to express business. They deliver their freight into this company's cars.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run, owned by the Wagner Palace Car Company, which makes and collects the charges therefor. Dining cars are run, owned by the company, on which the charges are 75 cents per meal. Parlor cars are run, owned by the company, on which the charges are from 10 cents upward, according to the distance traveled.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Wagner Palace Car Company, \$17,850.34 (for cars in addition to regular supply).

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Compensation for mail service is not permanently fixed. Service is ordered "subject to the rules and regulations of the department," and amount paid is dependent upon the weight of mail carried over each route.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Nothing. Service performed by employes and not reported from other service.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? This company owns no telegraph lines exclusively, but owns certain wires or rights in all lines.

What other company, if any, owns a line of telegraph of your right of way in Iowa, and how many miles do each own? All owned or controlled by Western Union Telegraph Company; about 1,148 miles.

LANDS—CONGRESSIONAL GRANT.

None in Iowa.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
August 19	G. A. Wheeler, switchman ..	Clinton	Uncoupling cars; fatal; want of caution.
August 26	Albert Mason	Webster City	Sleeping on track; fatal; carelessness.
September 27	D. Gilmore	Loveland	Drunk; walking on track; fatal; carelessness.
October 8	P. Turney, laborer	Clinton	Walking on track; fatal; want of caution.
November 12	W. C. Knox, laborer	Carroll	Getting off train; fatal; want of caution.
November 18	W. Reynolds, brakeman	Tama	Coupling; fatal; want of caution.
November 21	Mrs. R. L. Gassaway	Boone	Walking over bridge; fatal; carelessness.
November 30	S. A. Anderson, switchman	Council Bluffs	Walking on track; fatal; want of caution.
December 4	W. H. Olney	Cedar Rapids	Walking on track; fatal; carelessness.
December 12	Frank Novak	Chelsea	Crossing on track between cars; fatal; carelessness.
December 12	Unknown man	Stanwood	Getting on train; fatal; carelessness.
December 15	Eugene Kelly, brakeman	Mechanicsville	Collision; fatal; accidental.
1888.			
January 5	Pat O'Hara, brakeman	Bertram	Fell between cars; fatal; want of caution.
February 2	W. Stuart, conductor	Dow City	Collision; fatal; accidental.
February 26	W. L. Brown, brakeman	Near Boone	Supposed to have been knocked from train; fatal; carelessness.
February 28	A. G. Linder, brakeman	Woodbine	Fell off train; fatal; carelessness.
March 15	James Kalliek	Chelsea	Fell from train; fatal; carelessness.
March 19	George Kalliek	De Witt	Climbing in and out of car; fatal; carelessness.
March 22	G. W. Miller, laborer	Boone	Struck by switch train; fatal; want of caution.
March 26	Ernest Fleming	Dakota City	Drunk; fell into cattle-guard; fatal; carelessness.
March 28	Frank Brooks	Near Boone	Struck by moving train; fatal; want of caution.
April 8	F. E. Linderode, brakeman	Near Boone	Fell from moving train; fatal; carelessness.
April 18	Robert Hoffman	Near Stark	Getting on train; fatal; carelessness.
April 19	Otto Christ	Near Stark	Playing on track; fatal; carelessness.
April 19	E. Y. Esby	Idola Junction	Walking on track; fatal; carelessness.
April 21	John McManara, brakeman	Idola Junction	Getting pin lying on car; fatal; want of caution.
May 16	Stephen Miller	Dumpp	Getting on track; fatal; carelessness.
May 20	J. Lindstrom	Near Boone	Getting on moving train; fatal; carelessness.
May 25	Unknown man	Near Boone	Stealing ride; fatal; carelessness.
June 14	J. W. Mason, brakeman	Near Stanwood	Walking pin; fatal; want of caution.
June 23	Frank Nell, brakeman	Pauline	Walking on track; fatal; want of caution.
June 26	Fred Woods, tramp	East of Vail	Fell from train; fatal; want of caution.
July 6	Frank E. Linderode, brakeman	Near Boone	Playing on cattle-guard; fell through and was killed by engine; lack of caution.
April 11	Orlinal Christ, boy	Near Boone	

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1883.			
May 18	Stephen Miller, stockman.....	Dunlap.....	Fell from stock train; both legs cut off; died in a few hours.
May 28	Unknown man.....	.....	Stealing ride in box car; collision.
July 7	Frank Fox, printer.....	Near Beverly.....	Jumped from limited passenger train.

INJURED.

1887.			
July 2	O. Davis, walter.....	Fairfax.....	Fell off coach; cut and bruised; want of caution.
July 5	B. F. Buck, brakeman.....	Marshalltown.....	Jumped off car; knee dislocated; want of caution.
July 5	W. F. Furbush, brakeman.....	Belle Plaine.....	Getting on train; foot off; want of caution.
July 7	J. Schiannan.....	Grand Junction.....	Horses ran in front of train; badly shaken; want of caution.
July 10	Thomas Campbell, fireman.....	Des Moines.....	Jumped off engine; knee sprained; want of caution.
July 12	W. F. Robisch, fireman.....	Tama.....	Jumped off engine; bruised; want of caution.
July 13	F. Gelser, switchman.....	Union Pacific Transfer.....	Coupling; bruised; want of caution.
July 14	John Conwell, brakeman.....	Tama.....	Uncoupling cars; bruised; want of caution.
July 14	W. Gariand.....	Muchaknock.....	Getting on train, fell; bruised; want of caution.
July 15	B. Breden, operator.....	St. Charles.....	Was drunk, fell asleep on track; arm off; carelessness.
July 15	F. Harlock.....	Cedar Rapids.....	Jumped off engine; leg injured; want of caution.
July 15	W. H. Coughlin, fireman.....	Quarry.....	Rail fell on his foot; leg broken; want of caution.
July 16	E. Davis, conductor.....	Jewell Junction.....	Walking on car of telegraph poles; foot sprained; want of caution.
July 18	Robert Matrock, laborer.....	Kingsley.....	Coupling; two fingers off; want of caution.
July 23	Peterson, laborer.....	Muchaknock.....	Fell between cars; bruised; want of caution.
July 26	J. R. Corliss, conductor.....	Blairtown.....	Running back fell on his foot; toe off; want of caution.
July 29	J. M. Harvey, brakeman.....	Clinton.....	Getting on engine, fell; ankle sprained; want of caution.
August 5	W. Doman, brakeman.....	West Side.....	Coupling; finger crushed; want of caution.
August 7	W. Jones, conductor.....	Montour.....	Coupling; finger off; want of caution.
August 13	Con Foley, pile driver.....	Cedar Rapids.....	Coupling; finger off; want of caution.
August 15	Jno. Prutz, brakeman.....	Lawn Hill.....	Marshalltown.....
August 16	W. Stevens, switchman.....	Belle Plaine.....	.....
August 18	F. F. Dayton, switchman.....	Eagle Grove.....	.....
August 20	F. L. Thompson, switchman.....	Boone.....	.....
August 20	Frank Paska, laborer.....	Harbor.....	.....
August 23	A. Belding, switchman.....	Marshalltown.....	.....

August	34 John Gould, switchman.....	Boone	Coupling; two fingers off; want of caution.
August	26 J. Hentel, brakeman.....	Mechanicsville	Went off end of car; bone of ankle broken; want of caution.
August	27 Geo. Young, switchman.....	St. Louis	Coupling; finger off; want of caution.
August	31 A. Hennings, brakeman.....	St. Louis	Struck by engine; shoulder and collar bone broken; carelessness.
September	1 W. D. Newman, brakeman.....	St. Louis	Coupling; end of finger off; want of caution.
September	2 Frank Hipple.....	St. Louis	Gettling on engine; knee wrenched and bruised; want of caution.
September	3 Colonel Hackett, switchman.....	St. Louis	Summersaulting over lever of turn-table; body lacerated; careless.
September	12 J. F. Clark, coal heaver.....	St. Louis	Coupling; arm and shoulder bruised; want of caution.
September	14 A. L. Stuart, brakeman.....	St. Louis	Hand caught under coal bucket; fingers crushed; want of caution.
September	16 W. H. Tobin, switchman.....	St. Louis	Coupling; fingers bruised; want of caution.
September	17 M. F. Smith, laborer.....	St. Louis	Walking on track; cut and bruised; want of caution.
September	18 E. Corkins.....	St. Louis	Jumped off car; derailed; sprained ankle; accidental.
September	19 T. H. Snowden, switchman.....	St. Louis	Sitting on track asleep; struck; internal; carelessness.
September	20 H. A. Buflington, conductor.....	St. Louis	Coupling; thumb off; want of caution.
September	23 F. Goodman.....	St. Louis	Coupling; finger crushed; want of caution.
September	23 C. Robinson.....	St. Louis	Gettling on train; leg fractured; carelessness.
September	23 E. J. Stone, yardmaster.....	St. Louis	Gettling on train; leg fractured; carelessness.
September	25 J. C. K'vale, brakeman.....	St. Louis	Coupling; thumb smashed; want of caution.
September	25 W. F. Hall, brakeman.....	St. Louis	Gettling off way car; sprained ankle want of caution.
September	30 A. Schoenemeyer, engineer.....	St. Louis	Coupling; two fingers lacerated; want of caution.
September	30 H. B. Roberts, brakeman.....	St. Louis	Jumped off engine; collision; collar bone dislocated; want of caution.
October	8 M. Glover.....	St. Louis	Collision; shook up; accidental.
October	8 G. Howland, yardmaster.....	St. Louis	Drove on to track; leg broken; internal; carelessness.
October	10 C. Horriggan, brakeman.....	St. Louis	Fell down between two cars; ligaments cut; want of caution.
October	14 Jas. Anderson, brakeman.....	St. Louis	Coupling; finger broken; want of caution.
October	16 Jas. Kennedy, switchman.....	St. Louis	Coupling; finger bruised; want of caution.
October	16 E. Knight, switchman.....	St. Louis	Coupling; thumb and finger pinched; want of caution.
October	17 Jas. Hennessy, carpenter.....	St. Louis	Coupling; two fingers broken, etc.; want of caution.
October	18 F. Doherty, yardmaster.....	St. Louis	Fell into turn-table pit; ribs fractured; want of caution.
October	18 J. H. Bulen.....	St. Louis	Round of ladder gone; slipped; back sprained; want of caution.
October	19 G. Eagleton, brakeman.....	St. Louis	Walked off end of depot platform; hip injured; want of caution.
October	20 F. C. Dayton, switchman.....	St. Louis	Thrown from car by shock; head cut; want of caution.
October	24 F. L. Dorrance, brakeman.....	St. Louis	Coupling; finger mashed; want of caution.
October	25 Wm. Muir, brakeman.....	St. Louis	Thrown off car by sudden start; foot run over; want of caution.
October	26 W. F. Spear, yardmaster.....	St. Louis	Coupling; thumb split; want of caution.
October	30 Henry Shug, coal man.....	St. Louis	Brake-wheel came off; fracture of thumb; accidental.
October	30 D. A. Hennings, brakeman.....	St. Louis	Cars thrown through coal shed; nose broken; want of caution.
October	31 C. D. Stevens, switchman.....	St. Louis	Coupling; thumb and two fingers bruised; want of caution.
November	2 Dan Barrett, switchman.....	St. Louis	Coupling; two fingers smashed; want of caution.
November	5 J. W. Denovan, brakeman.....	St. Louis	Fell on a switch stand; knee bruised; want of caution.
November	7 C. Rose.....	St. Louis	Gettling off train; sprained ankle; want of caution.
November	9 H. W. Field, laborer.....	St. Louis	Crossing track; foot crushed; carelessness.
November	10 W. F. Field, brakeman.....	St. Louis	Lump of coal struck his hand; finger broken; accidental.
November	10 W. Melville, brakeman.....	St. Louis	Setting brake; hand smashed; want of caution.
November	10 Chas. Drill, brakeman.....	St. Louis	Coupling; fingers mashed and broken; want of caution.
November	11 J. Hamilton, switchman.....	St. Louis	Coupling; fingers smashed and broken; want of caution.
November	14 L. C. Hulser, Engineer.....	St. Louis	Switching; struck by projecting timber; sprained hip; want of caution.
November	15 H. Foley, brakeman.....	St. Louis	Caught between engine tank and water spout; leg bruised severely; want of caution.
November	16 H. J. Robins, brakeman.....	St. Louis	Coupling; end of thumb off; want of caution.
November	16 H. J. Robins, brakeman.....	St. Louis	Coupling; two fingers bruised; want of caution.

January	8	Ova Howard.....	Near Montour.....	Attempted to get on train; right foot cut off; carelessness.
January	9	G. H. Welch, brakeman.....	Wall Lake.....	Coupling; thumb crushed; want of caution.
January	10	F. H. Crowley, brakeman.....	Boone.....	Coupling; right knee bruised; want of caution.
January	11	J. C. Hanby, fireman.....	Tama.....	Collision; bruised; want of caution.
January	12	W. Kirkpatrick, conductor.....	Clinton.....	Getting down over engine; slipped; bruised and wrenched, etc.
January	13	W. McVey.....	Tama.....	Collision; back hurt; carelessness.
January	14	W. McVey, brakeman.....	West Side.....	Coupling; fingers lacerated; want of caution.
January	15	D. C. O'Brien, brakeman.....	Near Jefferson.....	Coupling; fingers lacerated; want of caution.
January	16	A. E. Barnes, brakeman.....	Boone.....	Coupling; finger cut; want of caution.
January	17	James O'Brien, brakeman.....	Guernsey.....	Coupling; thumb lacerated; want of caution.
January	18	John Gishner, brakeman.....	Alton.....	Coupling; thumb and finger off; want of caution.
January	19	A. L. Breamon, brakeman.....	West Side.....	Pulling pin; leg off; want of caution.
February	1	John Neillie, coal heaver.....	Anamosa.....	Collision; thrown from top of train; arm broken; want of caution.
February	2	C. W. Skates, brakeman.....	Clinton.....	Unloading car; door flew shut; head cut; accidental.
February	3	P. R. Drake, fireman.....	Berram.....	Collision; severely bruised; want of caution.
February	4	E. A. McHoes, brakeman.....	Marshalltown.....	Coupling; finger and thumb off; want of caution.
February	5	Wm. D. Clark, brakeman.....	Garwin.....	Coupling; fingers bruised, etc.; want of caution.
February	6	Robert Scott.....	Muchaskinook.....	Walking on track; arm broken; carelessness.
February	7	J. W. Hall, brakeman.....	Battle Creek.....	Struck by bridge; head lacerated; want of caution.
February	8	Farman Scott, brakeman.....	Faulina.....	Pulling pin; leg off; want of caution.
February	9	Wm. Dolloek, brakeman.....	Jewell Junction.....	Attempting to get on car; fell; leg off; want of caution.
February	10	R. F. Davis, brakeman.....	Belle Plaine.....	Handling rail; leg broken; want of caution.
February	11	Jos. Oizek, laborer.....	West Side.....	Fell from car; scalp wound, bruised, etc.; want of caution.
February	12	E. N. Conyne, brakeman.....	Schaller.....	Coupling; hand and fingers bruised; want of caution.
February	13	I. H. Riley, brakeman.....	Peterson.....	Coupling; fingers bruised; want of caution.
February	14	S. C. Blackburn, brakeman.....	Onawa.....	Coupling; two fingers off; want of caution.
February	15	Venus Carr, switchman.....	Boone.....	Coupling; hand and fingers bruised, etc.; want of caution.
February	16	Grant Collins, brakeman.....	Boone.....	Coupling; fingers lacerated; want of caution.
February	17	W. M. Westrip, switchman.....	Council Bluffs.....	Coupling; finger bruised; want of caution.
February	18	Jas. Shields, brakeman.....	Ames.....	Caught his hand in cogs of coal derrick; finger off; want of caution.
March	1	J. H. Carroll, brakeman.....	Ames.....	Coupling; thumb lacerated; want of caution.
March	2	Venus Case.....	Council Bluffs.....	Struck by engine; bruised; carelessness.
March	3	Wm. Peterson.....	Eagle Grove.....	Fell off top of car; arm broken; carelessness.
March	4	Chas. H. DeBier, brakeman.....	Faulina.....	Foot caught between pilot and cross plank; foot bruised; want of caution.
March	5	W. C. Snell, brakeman.....	Galva.....	Coupling; fingers bruised; want of caution.
March	6	E. Bowman, machinist.....	Clinton.....	Cross head fell on foot; foot bruised; want of caution.
March	7	R. M. Quinn, baggage man.....	Belle Plaine.....	Shutting door of car; foot lacerated; want of caution.
March	8	Chas. Monow, brakeman.....	Jewell Junction.....	Struck by engine; bruised; carelessness.
March	9	Geo. Chatterton, brakeman.....	Tama.....	Coupling; thumb off; want of caution.
March	10	Pat. Barry.....	Boone.....	Coupling; finger off; want of caution.
March	11	F. H. Cummings, fireman.....	Near Tama.....	Getting on train; arm off; carelessness.
March	12	Jacob Erb.....	Ames.....	Knocked off engine; hip dislocated; want of caution.
March	13	Arthur Rickoff.....	Chaucy.....	Getting off train; arm off; carelessness.
March	14	Leroy R. Wood, switchman.....	Des Moines.....	Picking up coupling pin; leg broken and arm lacerated; want of caution.
March	15	B. McBride.....	Des Moines.....	Walking on track; face scratched; carelessness.
March	16	Albert Snyder, brakeman.....	Watkins.....	Coupling; fingers off; want of caution.
March	17	Chas. W. Hearne, switchman.....	Boone.....	Coupling; fingers bruised; want of caution.
March	18	Wm. Goodrich, brakeman.....	Alton.....	Coupling; rib broken; want of caution.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.
INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1898.			
March	29 J. E. Combs, laborer.....	Tama	Walking on track; rib broken; want of caution.
March	31 Fred. Rebecky, brakeman.....	Lowden	Fastening two cars together with chain; collar bone broken and bruised; want of caution.
April	1 John Larson, fireman.....	Near Marshalltown	Jumped to avoid collision; hips sprained; want of caution.
April	10 W. Smith.....	Near Belle Plaine	Getting on train; shoulder bruised; carelessness.
April	5 A. Banks.....	Missouri Valley	Struck by bell-cord coupling; scalp wound; accidental.
April	8 Dan. Piper, switchman.....	Clinton	Coupling; hand off; want of caution.
April	8 John Murphy, switchman.....	Des Moines	Coupling; fingers lacerated; want of caution.
April	9 John Thompson, laborer.....	Paulina	Walking on track; leg broken; want of caution.
April	11 Wm. Parrish.....	Marshalltown	Collision; side bruised and ribs broken; want of caution.
April	12 T. J. Right, brakeman.....	Lowden	Coupling; thumb crushed; want of caution.
April	17 Frank Neville, carpenter.....	Marshalltown	Getting on way car in motion; leg off; want of caution.
April	18 E. M. Harlan, conductor.....	Belle Plaine	Setting brake; hip and shoulder bruised; want of caution.
April	18 J. A. Paxton, brakeman.....	Ralston	Getting off train in motion; collar bone broken; want of caution.
April	22 F. L. Dorrance, brakeman.....	Near Belle Plaine	Thrown from top of car; cut and bruised; want of caution.
April	26 H. Quick, conductor.....	Near Belle Plaine	Cars thrown against caboose; back bruised; want of caution.
April	27 Martin Murray.....	Clinton	Getting on train; leg off; carelessness.
May	21 H. Strong, switchman.....	Polk City	Coupling; fingers broken and lacerated; want of caution.
May	30 C. E. Leatherbury, brakeman.....	Odebolt	Coupling; finger broken; want of caution.
May	4 F. Butterfield.....	Calamus	Getting on train in motion; leg off; carelessness.
May	11 Thomas Collins, engine dispatcher.....	Hawarden	Getting on runaway engine; knee bruised; want of caution.
May	17 James McNeil, pile-driver man.....	Near Almont	Jumped from way car; collision; ankle sprained; want of caution.
May	25 J. H. Fleagle, fireman.....	Near Stanwood	Jumped from train to avoid collision; shoulder bruised; want of caution.
May	27 H. D. Williams, brakeman.....	Irvington	Coupling; hand lacerated; want of caution.
June	4 John Ham, brakeman.....	Camanche	Tie fell off car; struck him; leg broken; want of caution.
June	9 Thos. Anderson, section laborer.....	Near Thor	Struck by track jack; collar bone broken; want of caution.
June	12 S. W. Porterfield.....	Council Bluffs	Struck off train; wrist broken; carelessness.
June	22 W. H. Kentner, brakeman.....	Gowrie	Struck by crank of crane; head cut; want of caution.
June	24 Jos. Carl, laborer.....	Grand Junction	Getting on train; toes crushed and broken; want of caution.
June	29 Chas. Hickman.....	Low Moor	Walked off train in motion while asleep; hip and side bruised; want of caution.
March	25 Leroy R. Wood, switchman.....		Coupling; caught by wheel of car and thrown under train; badly bruised.
April	6 Robert Huffman, boy.....	Belle Plaine	Attempted to board moving train; right leg crushed off near thigh.
April	14 Henry Wink, boiler helper.....	Boone shops	Right eye struck by piece of clipped steel, and put out.

April	27 Frank Neville, carpenter	Clinton	Getting on moving train; lost right leg below ankle. [too to thigh.
April	27 Frank Neville, carpenter	Clinton	Getting on moving train; lost right leg below ankle. [too to thigh.
April	27 Frank Neville, carpenter	Clinton	Getting on moving train; lost right leg below ankle. [too to thigh.
May	4 Frank Butterfield, boy	Calamus	Getting on moving train; fell under coach; right leg crushed from
June	1 John Hamer, bridge man .....	.....	Ties fell on him, breaking bone in left leg.
June	8 John Glacy, laborer .....	.....	Fell while cleaning ash-pan; rib broken.
July	6 David Furberger, laborer	Belle Plaine *	Attempted to jump from train in motion; fell against switch stand; fractured right leg; lack of caution.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	1	2	1	8	2	1
Collisions.....	2	1	1	15	1	1
Caught in frogs, guard rails, or switches.....	1	1	1	1	1	1
Coupling cars.....	3	1	1	79	1	1
Falling from train.....	4	1	1	19	1	1
Getting on and off trains.....	1	2	2	21	6	1
Highway crossings.....	1	1	1	1	1	1
Miscellaneous.....	3	1	4	37	4	1
Overhead and side obstruction.....	3	1	1	2	3	1
Stealing rides.....	1	9	1	10	1	1
While intoxicated.....	1	3	1	1	1	1
Trespassers on track.....	1	5	1	19	1	1
Total.....	16	21	8	177	34	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	37
Number of persons injured during the year.....	239
Number of casualties purely accidental during the entire year.....	15
Number resulting from lack of caution, carelessness or misconduct.....	242
Number of persons killed while intoxicated.....	3
Number of persons injured while intoxicated.....	1
Number of trespassers on track killed.....	6
Number of trespassers on track injured.....	10
Number of tramps or others stealing rides killed or injured.....	21

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Chairman of the Board—A. Keep, Chicago, Illinois.

President—M. Hughitt, Chicago, Illinois.

Vice-President—M. L. Sykes, New York, New York.

Secretary—M. L. Sykes, New York, New York.

Treasurer—M. L. Sykes, New York, New York.

General Manager—J. M. Whitman Chicago, Illinois.

General Superintendent—S. Sanborn, Chicago, Illinois.

Assistant-General Superintendent—P. Hallenbeck, Winona, Minnesota.

Division Superintendents, Iowa Lines—M. Hopkins, Boone, Iowa; H. M. Hughes, Eagle Grove, Iowa.

Chief Engineer—H. G. Burt, Chicago, Illinois.

Superintendent of Telegraph—G. H. Thayer, Chicago, Illinois.

Auditor—J. B. Redfield, Chicago, Illinois.

General Passenger Agent—E. P. Wilson, Chicago, Illinois.

General Freight Agent—H. A. McCullough, Chicago, Illinois.

General Counsel—W. C. Goudy, Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

H. Williams, Clinton, Iowa.
 D. O. Mills, New York, New York.
 J. M. Burke, New York, New York.
 M. Hughitt, Chicago, Illinois.
 N. K. Fairbank, Chicago, Illinois.
 W. L. Scott, Erie, Pennsylvania.
 Percy B. Pyne, New York, New York.
 F. W. Vanderbilt, New York, New York.
 W. K. Vanderbilt, New York, New York.
 H. McK. Twombly, New York, New York.
 J. I. Blair, Blairstown, New Jersey.
 A. G. Dulman, New York, New York.
 D. P. Kimball, Boston, Massachusetts.
 C. M. Depew, New York, New York.
 S. F. Barger, New York, New York.
 A. Keep, Chicago, Illinois.
 M. L. Sykes, New York, New York.

Date of annual meeting of stockholders, first Thursday in June.

Fiscal year of company ends May 31st.

General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS, } ss.
 COUNTY OF COOK. }

Marvin Hughitt, President, and J. B. Redfield, Auditor, of the Chicago & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

[L. S. OF R. R.]

MARVIN HUGHITT.

J. B. REDFIELD.

Subscribed and sworn to before me, this 10th day of September, A. D. 1888.

J. F. OLEVELAND,

Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 50,000,000.00	
Amount authorized by vote of the company.....	46,156,000.00	
Number shares issued	461,560	
Amount of common stock issued, all common stock.....		\$ 46,156,000.00
Total amount paid in, as per books of the company.		<u>\$ 46,156,000.00</u>
Total miles of road owned by company.....	1,121	
Amount of stock per mile of road	\$ 41,173.95	
Amount of stock representing the road in Iowa.....	81,275,010.30	
Amount of stock held in Iowa.....	294,700.00	
Total number of stockholders.....	3,958	
Number of stockholders in Iowa.....	33	

DEBT.

Funded debt as follows :

Bonds due July 1, 1917; rate of interest, 6 per cent	\$ 12,500,000.00
Bonds due November 1, 1899; rate of interest, 7 per cent...	5,000,000.00
*Bonds due July 1, 1934; rate of interest, 5 per cent.....	22,960,000.00
Certificates outstanding convertible into 5 per cent bonds..	2,000,000.00
Total amount of funded debt.....	<u>\$ 42,460,000.00</u>
Total amount of debt liabilities	<u>42,460,000.00</u>
Amount of debt per mile of road.....	15,611.03
Amount of debt representing the road in Iowa	11,858,161.17
Total amount of stock and debt	88,616,000.00
Amount of stock and debt per mile of road.....	56,785.00
Amount of interest paid representing the road in Iowa.....	1,226,997.07

*These bonds are secured by bonds issued by the Wisconsin, Minnesota & Pacific Railway Company, St. Joseph & Iowa Railroad Company, Chicago, Kansas & Nebraska Railway Company, and not being a direct lien on the Chicago, Rock Island & Pacific Railway Company's property are not included in the average bonded debt per mile.

COST OF ROAD AND EQUIPMENT.

Construction of road and branches (not reported separately):

Grading.....	
Bridging and masonry	
Superstructure, including rails	
Land, land damages, and fences.....	
Passenger and freight stations, coal sheds, and water stations.....	
Engine houses, car sheds, and turn-tables	\$ 54,115,982.06
Machine shops, including machinery and tools.....	
Interest paid during construction, discounts, etc.....	
Engineering, agencies, salaries, and other expenses during construction..	
All other items charged to construction not enumerated above.....	
Double track	
Total expended for construction	\$ 54,115,982.06
Average cost of construction per mile of road (1,121 miles).....	48,274.74
Proportion of cost of construction for Iowa	36,669,492.50

COST OF EQUIPMENT.

Locomotives.....	
Snow-plows on wheels.....	
Passenger, mail, baggage and express cars.....	
Parlor, dining and sleeping cars.....	\$ 7,924,630.05
Freight and other cars.....	
Wrecking-cars, pile-drivers and tools.....	
Total for equipment.....	
Average cost of equipment per mile of road operated by company (1,527.9 miles).....	5,186.62
Proportion of cost of equipment for Iowa.....	5,526,348.41
Total cost of road and equipment	\$ 62,040,612.11
Average cost of road and equipment per mile (1,121 miles).....	55,343.99
Proportion of cost of road and equipment for Iowa.....	42,039,294.80
Average cost of road and equipment per mile in Iowa (759.6 miles).....	55,343.99

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	\$ 857,236.14
Bridging and masonry	
Land, and land damages.....	160,340.84
Engineering, agencies, salaries, and other expenses during construction....	4,996.45
Fencing	188.23
Total for construction.....	\$ 1,022,761.66

EQUIPMENT.

Locomotives.....	
New snow plows.....	
Passenger, mail, baggage and express cars.....	\$ 26,160.01
Parlor, dining and sleeping-cars.....	
Freight and other cars	
Wrecking-cars, pile-drivers and tools.....	
Total expenditures charged to property accounts.....	\$ 1,048,921.67

REPORT OF RAILROAD COMMISSIONERS.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 100,471.76	\$ 215,429.97	\$ 315,901.73
August, 1887.....	96,140.72	190,508.47	286,649.19
September, 1887.....	114,860.16	240,088.97	354,949.13
October, 1887.....	114,020.69	194,377.75	308,398.44
November, 1887.....	95,383.67	174,848.76	270,232.43
December, 1887.....	79,025.86	169,299.30	248,325.16
January, 1888.....	65,733.92	144,485.31	210,219.23
February, 1888.....	65,213.80	151,732.39	216,946.19
March, 1888.....	184,569.04	180,223.29	364,792.33
April, 1888.....	108,638.96	153,908.03	262,546.99
May, 1888.....	104,117.87	155,510.87	259,628.74
June, 1888.....	117,323.70	176,306.66	293,630.36
Totals.....	\$ 1,245,435.15	\$ 2,146,493.77	\$ 3,391,928.92

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 472,341.10	\$ 297,708.98	\$ 770,050.08
August, 1887.....	504,284.82	418,997.98	923,282.80
September, 1887.....	506,158.93	437,735.72	943,894.65
October, 1887.....	502,975.49	414,726.93	917,702.42
November, 1887.....	462,108.48	349,921.30	812,029.78
December, 1887.....	422,848.21	273,237.61	696,085.82
January, 1888.....	315,848.98	262,706.48	578,555.46
February, 1888.....	338,553.37	232,964.36	571,517.73
March, 1888.....	473,196.39	237,938.75	711,135.14
April, 1888.....	370,684.63	254,802.96	625,487.49
May, 1888.....	404,966.06	305,508.17	710,474.23
June, 1888.....	410,439.28	304,375.22	714,814.50
Totals.....	\$ 5,184,405.74	\$ 3,790,614.36	\$ 8,975,020.10

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS AND EXCESS BAGGAGE.	MISCELLA- NEOUS.	TOTAL.
July, 1887.....	\$ 19,754.50	\$ 22,977.75	\$ 10,860.10	\$ 53,592.35
August, 1887.....	16,557.79	16,862.10	11,646.36	45,066.19
September, 1887.....	16,557.79	15,441.61	14,263.19	46,262.59
October, 1887.....	17,487.87	18,426.49	13,408.93	49,323.29
November, 1887.....	16,557.79	25,089.40	10,018.75	51,665.94
December, 1887.....	16,557.79	15,268.04	8,042.07	39,867.90
January, 1888.....	16,557.79	20,540.62	5,723.41	42,821.82
February, 1888.....	16,557.79	24,046.66	5,772.33	46,376.78
March, 1888.....	26,901.52	15,783.70	8,866.54	51,551.76
April, 1888.....	18,121.84	15,767.94	6,252.89	40,142.67
May, 1888.....	18,121.84	19,397.88	9,350.14	46,869.86
June, 1888.....	18,121.84	16,184.11	12,356.25	46,662.20
Totals.....	\$ 219,856.15	\$ 225,786.30	\$ 116,560.90	\$ 562,203.35

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY. 289

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$2,146,483.77	
From through passengers.....	1,243,435.15	
From all passengers.....		\$ 3,391,928.92
From express and baggage.....		226,786.30
From mails.....		219,866.16
From other sources, passenger department.....		116,560.90
Total earnings, passenger department.....		\$ 3,954,132.27

Earnings per train mile run (3,431,056 miles).....\$ 1.15

Earnings, freight :

From local.....	3,790,614.36	
From through.....	5,184,405.74	
Total earnings, freight department.....		8,975,020.10

Earnings per train mile run (7,245,977 miles).....\$ 1.24

Earnings per train mile run, from all trains earning revenue
(10,677,033 miles).....1.21

Proportion of earnings for Iowa.....7,757,491.42

Rents received for use of road.....243,352.41

Car mileage (credit balances).....266,116.74

Exchange, interest and discounts.....331,938.01

Telegraph earnings.....8,410.70

Total earnings from all sources.....\$ 13,778,970.23

Earnings per mile of road operated (1,527.9 miles).....\$ 9,018.24

Proportion of earnings for Iowa.....8,267,382.14

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 901,363.09
Renewal of rails (No. tons laid, steel, —).....	44,895.61
Renewal of ties (No. laid, —).....	208,721.41
Repairs of bridges, including culverts and cattle-guards.....	272,786.25
Repairs of fences, road-crossings, and signs.....	79,889.18
Repairs of buildings, stations and water-tanks.....	227,530.82
Total.....	\$ 1,920,176.36

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 448,623.02
Repairs of passenger cars.....	226,569.46
Repairs of freight cars.....	752,288.71
Total.....	\$ 1,427,481.19

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	847,375.69
Water supply		123,694.20
Oil and waste		57,284.63
Locomotive service		865,006.57
Passenger train service		179,840.33
Passenger train supplies		35,147.44
Mileage of passenger cars (debit balance)		40,568.68
Dining car expenses		90,568.08
Freight train service		417,631.06
Freight train supplies		34,684.06
Mileage of freight cars (debit balance).....		390,373.14
Telegraph expenses (maintenance and operating).....		145,057.47
Damage and loss of freight and baggage.....		23,810.53
Damages to property and cattle		68,573.73
Personal injuries		84,436.06
Agents and station service		1,036,583.19
Station supplies.....		110,911.83
Total	\$	4,541,517.32

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	251,055.11
Legal expenses		41,054.53
Stationery and printing and books		101,747.64
Outside agencies and advertising		387,635.87
Contingencies		77,329.99
Taxes in Iowa	\$	205,441.00
Taxes in other States		181,796.51
Total taxes		387,237.91
Total	\$	1,245,961.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	1,830,176.36
Maintenance of motive power and cars.....		1,427,631.19
Conducting transportation.....		4,541,517.32
General expenses, including taxes.....		1,245,961.05
Total operating expenses and taxes.....	\$	9,035,385.92
Operating expenses and taxes per mile of road operated (1,527.9 miles)	\$	5,913.56
Operating expenses and taxes per train mile run, for trains earning revenue (10,677.033 miles)		.846
Proportion of operating expenses and taxes for Iowa		5,394,300.41
Expenses of running and management of passenger trains, estimated		1,403,323.85
Expenses of running and management of passenger trains, per train mile.....		.409
Expenses of running and management of freight trains		3,138,188.47
Expenses of running and management of freight trains, per train mile		.433
Expenses of running and management of all trains earning revenue.....		4,541,517.32
Percentage of expenses to earnings		65.61

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY. 291

GENERAL EXHIBIT.

Total earnings	\$	13,778,970.23
Total expenses, including taxes		9,035,335.92
Net earnings		4,743,634.31
Rentals, specifying amount paid to each company :		
Keokuk & Des Moines	\$	137,500.00
Hannibal & St. Joseph		42,677.01
Des Moines & Ft. Dodge		104,880.00
Peoria & Bureau Valley Railroad Company.....		125,000.00
Missouri River Bridge tolls.....	325,901.62—	636,048.63
Interest accruing during the year		2,132,694.45
Interest paid during the year		2,132,694.45
Interest paid during the year on account of the road owned in Iowa		1,394,900.21
Interest on funded debt.....		2,132,694.45
Interest paid on funded debt		2,132,694.45
Interest on floating debt.....		None.
Interest paid on floating debt		None.
Dividends declared (7 per cent)		3,663,895.50
Balance for the year		279,153.60
Balance at commencement of the year.....		24,143.61
Balance at the close of the year, June 30, 1888.....	\$	<u>203,297.21</u>

GENERAL RECAPITULATION.

Total earnings.....	\$	13,778,970.23
Total operating expenses and taxes		9,035,335.92
Net earnings above operating expenses and taxes		4,743,634.31
Net earnings above operating expenses, taxes, rental and interest		1,974,891.23
Gross earnings per train mile run (13,544,164 miles)	\$	1.02
Net earnings per train mile run (13,544,164 miles).....		.15
Percentage of net earnings to stock and debt.....		2.2
Percentage of net earnings to cost of road and equipment.....		3.2

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	209,232.37
In Illinois		144,800.02
In Missouri.....		32,647.65
In Kansas		497.57

SURPLUS.

The amount invested in railroad stocks and bonds.....	\$	10,175,567.21
The amount of its own stock or bonds owned by the company.....		412,100.00
Amount absorbed in construction.....		1,048,921.67
Amount in material.....		741,692.22

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction account.....	\$ 54,115,982.08
Equipment account.....	7,924,630.05
Chicago, Rock Island & Pacific Railway Company 6 per cent bonds.....	400,000.00
Chicago, Rock Island & Pacific Railway Company's stock.....	12,100.00
Stocks and bonds of connecting roads.....	10,175,507.21
United States post-office department.....	54,365.52
Loans and other investments.....	297,376.48
Bills receivable.....	42,007.85
Due from agents and companies.....	617,555.76
Cash.....	127,746.72
Material and supplies.....	741,692.22
Advance to Chicago, Kansas & Nebraska Railway Company.....	23,090,760.42
	\$ 97,599,724.29

CREDIT.

Capital stock.....	\$ 46,156,000.00
Funded debt.....	42,460,000.00
Vouchers and accounts.....	467,427.08
Addition and improvement account.....	8,213,000.00
Bills payable.....	100,000.00
Profit and loss account.....	203,297.21
	\$ 97,599,724.29

DESCRIPTION OF ROAD.

Length of main line of road from Chicago to Council Bluffs, miles.....	499.310
Length of main line of road in Iowa.....	317.000
Length of main line of road in Illinois.....	182.310
Length of double track on main line.....	162.710
Same in Iowa.....	4.000
Branches owned by this company:	

South Englewood to South Chicago.....	7.510
Davenport to Atchison.....	345.000
Washington to Knoxville.....	77.510
Wilton to Muscatine.....	12.000
Atlantic to Audubon.....	25.310
Des Moines to Indianola and Winterset.....	46.910
Avoca to Harlan.....	11.310
Newton to Monroe.....	17.000
Atlantic to Griswold.....	14.710
Mt. Zion to Keosauqua.....	4.510
Menlo to Guthrie Center.....	14.510
Avoca to Carson.....	17.610
Atchison Junction to Leavenworth.....	21.510
Wilton to Lime Kilns.....	6.000

Total length of branches owned by this company.....	621.810
Total length of branches owned by this company in Iowa	442.310
Total length of branches owned by this company in Illinois	7.510
Total length of branches owned by this company in Missouri	170.000
Total length of branches owned by this company in Kansas	2.000
Total length of road belonging to this company.....	1,121.000
Total length of road belonging to this company in Iowa.....	759.310
Aggregate length of sidings and other tracks not above enumerated	338.310
Same in Iowa.....	195.410
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	334.510
Total length of iron rails in tracks in Iowa.....	240.710
Weights per yard, steel, 56 to 70 pounds.	
Weights per yard, iron, 56 to 60 pounds.	
Gauge of track, 4 feet 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Bureau, Ill., to Peoria, Ill.....	46.7
Des Moines to Keokuk	162.2
Des Moines to Fort Dodge and Ruthven	143.7
Cameron, Mo., to Kansas City, Mo., and lease of right to run over Hannibal & St. Joseph Railway	54.3
Total length of above road.....	406.9
Total length of above roads in Iowa	305.9
Total length of above roads in other States :	
In Illinois.....	46.7
In Missouri.....	54.3
Total miles of road operated by this company.....	1,527.9
Total miles of road operated by this company in Iowa not reported by any other company	1,065.5

STATIONS.

Number of stations on all roads owned by this company.....	186
Same in Iowa.....	113
Number of stations on all roads operated by this company	247
Same in Iowa	170
Number of telegraph offices in stations in Iowa	145

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	9,416
Same in Iowa	5,650
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1898.....	\$ 5,046,928.68
Same in Iowa	3,038,160.76

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	11	1,349
Combination truss bridges over 100 feet in length.....	23	4,389
Iron truss bridges over 100 feet in length	47	6,998
Wooden trestle and pile.....	1,754	115,401
Iron trestle	8	1,748

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	25	796
Less than 20 feet opening.....	184	1,875

BOX CULVERTS IN IOWA.

Timber	542	1,126
Stone.....	232	878

CATTLE-GUARDS.

Number of in Iowa	1,870	14,984
-------------------------	-------	--------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet, (B. M.)		1,900,856
Amount of trestle work replaced with earth during the year (lineal feet)		1,411
Timber culverts replaced with stone	12	
Timber culverts replaced with sewer pipe.....	4	9
Timber culverts replaced with timber.....	8	30

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Keokuk & D. M. Division.....	Trestle	Piles & timber	1887.....	5,506
C. & S. W. and Oskaloosa Div....	Girder and span....	Iron	Jan. and Oct., 1887.....	934
Iowa Division.....	Girder and span....	Iron	August, 1887, to January, 1888	7,283
Total				13,525

Give the average number of years the trestle and pile bridges last on your road in Iowa	9
Give the average number of years that wooden truss bridges last on your road in Iowa	10½

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	185
Average length of sections, miles	5.5
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	361,376
Average number of new ties per mile of road.....	355
New rails laid in track during the year in Iowa—(steel 821 tons) miles	7 834-5280
Total track laid with new rails during the year in Iowa, miles	7 834-5280
What is the average number of years that iron rails last in your track on main line.....	7
What is the average number of years that iron rails last in your track on branches in Iowa	8
What is the average number of years that steel rails last in your track on main line in Iowa.....	12½
What is the average number of years that ties last in your track in Iowa....	6½

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Milwaukee & St. Paul, at Council Bluffs,
 Burlington, Cedar Rapids & Northern, at West Liberty.
 Chicago & Northwestern, at Carnforth.
 Chicago & Northwestern, at Des Moines.
 Chicago & Northwestern, at Council Bluffs.
 Central Iowa, at Grinnell.
 Chicago, St. Paul & Kansas City, at Des Moines.
 Wabash, St. Louis & Pacific, at Des Moines.
 Wabash, St. Louis & Pacific, at Council Bluffs.
 Chicago, Burlington & Quincy, at Council Bluffs.
 Chicago, Burlington & Quincy, at Des Moines.
 Chicago, Burlington & Quincy, at Indianola.
 Des Moines, St. Louis & Northern, at Des Moines.
 Des Moines, Osceola & Southern, at Lathrop.
 Chicago, Milwaukee & St. Paul, at Neola.
 Lake Manawa, at Council Bluffs.
 Wabash Western, at Des Moines.
 Chicago, St. Paul & Kansas City, at Des Moines.
 Chicago, Rock Island & Pacific, at Knoxville.
 Central Iowa, at Given.
 Chicago, Milwaukee & St. Paul, at Ottumwa.
 Chicago, Burlington & Quincy, at Ottumwa.
 Chicago, Rock Island & Pacific, at Eldon.
 Chicago, Burlington & Kansas City, at Farrington.
 St. Louis, Keokuk & Northwestern, at Keokuk.
 Chicago, Rock Island & Pacific, at Des Moines.
 Chicago, Rock Island & Pacific, at Valley Junction.
 St. Louis, Des Moines & Northern, at Waukee.
 Chicago, Milwaukee & St. Paul, at Perry.
 Minneapolis & St. Louis, at Angus.
 Chicago & Northwestern, at Grand Junction.
 Chicago & Northwestern, at Gowrie.
 Illinois Central, at Tara.
 Chicago & Northwestern, at Rolfe.
 Chicago, Milwaukee & St. Paul, at Ruthven.

Burlington, Cedar Rapids & Northern, at Columbus Junction.
 Chicago & Northwestern, at Atwood.
 Burlington & Northwestern, at Oskaloosa.
 Wabash Western, at Harvey and Belknap.
 Keokuk & Western, at Centerville.
 Chicago, Burlington & Quincy, at Fairfield.
 Chicago, Milwaukee & St. Paul, at Seymour.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul at Davenport and Homestead
 Burlington, Cedar Rapids & Northern, at Iowa City.
 Chicago, St. Paul & Kansas City, at Bevington.
 Chicago, Santa Fe & California, at Hinsdale.
 Central Iowa at Oskaloosa and Brighton.
 Burlington & Western, at Brighton.
 Chicago, Milwaukee & St. Paul, at Sigourney.

Number of highway crossings at grade.....	978
Number of highway crossings at which there are flagmen	28
Number of highway crossings over railroad.....	28
Number of highway crossings under railroad	51
Number of highway bridges 20 feet above track	18
Number of highway bridges less than 20 feet above track.....	11

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	1,571.86
What is the average cost per rod	\$ 1.20
What is the total cost of same.....	803,594.30
How many miles of new fencing have you built during the year	7.55
Give the number of miles needed on both sides of track in each county in Iowa :	
In Marion county	5.50
In Greene county.....	5.19
In Webster county.....	27.41
In Humboldt county.....	6.32
In Pocahontas county.....	16.65
In Palo Alto county.....	20.58
Total miles.....	81.65

ROLLING STOCK.

	Leased.	Owned.	Total
Number of passenger cars.....	22	136	158
Number of baggage, mail and express cars.....	6	51	60
Number of parlor and sleeping cars.....		24	24
Officers cars.....		3	3
Number of dining cars.....		9	9
Number of box freight cars.....	266	4,382	4,648
Number of stock cars	118	1,139	1,257
Number of platform and coal cars.....	319	1,656	1,975
Number of other cars.....	23	1,061	1,084
Total number of cars.....	757	8,461	9,218

Number of locomotives	351
Maximum weight of locomotives and tenders, tons.....	53
Average weight of locomotives and tenders, tons.....	48
Number of locomotives equipped with train brake	137
Number of locomotives equipped with driver brake	253
Maximum weight of passenger cars, tons	35
Average weight of passenger cars, tons	33
Number of passenger cars equipped with train brake.....	234
Number of freight cars equipped with train brake.....	105
Number of freight cars equipped with air brake	105
Number of passenger cars equipped with Miller platform and buffer.....	234
Number of freight cars equipped with automatic coupler.....	30
The amount of tonnage that can be carried over you road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 35 tons....	240

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	3,431,056
Miles run by freight trains during the year.....	7,945,977
Miles run by switching trains during the year	2,096,078
Miles run by construction and repair trains during the year.....	771,053
Total train mileage.....	13,544,164

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	6
Average weight of passenger trains, exclusive of passengers, tons	160
Average number of cars in freight trains.....	20
Average weight of freight trains, exclusive of freight, tons	200

PASSENGER TRAFFIC.

Number of through passengers carried.....	201,184
Number of local passengers carried	2,051,124
Number of special ticket passengers carried.....	1,521,705
Total number of passengers carried	3,774,014
Total passenger mileage, or passengers carried one mile.....	146,687,193
Average distance traveled by each passenger, miles.....	39
Average amount received from each passenger.....\$	.94
Highest rate of fare per mile for any distance.....	.08
Lowest rate per mile for any distance.....	.01
Average rate of fare per mile for all passengers.....	2.312

FREIGHT TRAFFIC.

Number of tons of through freight carried	2,490,846
Number of tons of local freight carried.....	1,881,411
Total tons of freight carried.....	4,381,257
Total mileage of through freight (tons carried one mile).....	612,405,188
Total mileage of local freight (tons carried one mile).....	318,489,904
Total freight mileage, or tons carried one mile.....	930,895,092
Average rate per ton per mile received for through freight.....\$	.063
Average rate per ton per mile received for local freight.	.114
Average rate per ton per mile received for all freight.....	.063
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	24.16

CAR MILEAGE.

Number of miles run by loaded freight cars east.....	40,830,893
Number of miles run by loaded freight cars west	52,522,051
Number of miles run by empty freight cars east	21,085,919
Number of miles run by empty freight cars west.....	11,188,054
Total freight car mileage	125,536,917
Percentage of empty freight cars hauled east to all freight cars hauled east	34
Percentage of empty freight cars hauled west to all freight cars hauled west.....	17.50

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	23 to 33
Rate of speed of freight trains, including stops, miles.....	10 to 15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	750,805	17.14
Flour.....	68,929	1.57
Provisions (beef, pork, lard, etc)	41,909	.96
Animals.....	322,178	7.35
Other agricultural products	151,561	3.46
Lumber and forest products	630,872	14.40
Coal	885,046	20.43
Plaster, lime and cement.....	66,554	1.52
Salt	60,510	1.38
Petroleum and oil.....	39,236	.90
Iron, steel and castings	328,096	7.49
Stone and brick.....	269,278	6.14
Manufactures—articles shipped from point of production	174,140	3.97
Merchandise, and other articles not enumerated above.....	582,158	13.29
Total tons carried.....	4,381,257	100

**TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DAVENPORT, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.**

East bound number of tons.....	1,087,795
West bound number of tons	1,080,968
Total tons.....	2,118,763

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain.....	552,010	22.21
Flour.....	54,276	2.18
Provisions (beef, pork, lard, etc).....	33,065	1.33
Animals.....	189,857	7.64
Other agricultural products.....	110,081	4.42
Lumbers and forest products	343,054	13.78
Coal.....	569,363	22.87
Plaster, lime and cement	21,880	.88
Salt.....	27,385	1.10
Petroleum and oil	21,962	.88
Iron, steel and castings.....	75,349	3.02
Stone and brick.....	51,971	2.09
Manufactures—articles shipped from point of production.....	93,667	3.76
Merchandise, and other articles not enumerated above.....	344,657	13.84
Total tons carried.....	2,489,371	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The United States Express Company does the usual express business, loading and unloading their own freight in the cars furnished by the railway company, and paying a rate equal to double first-class freight rate.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run by Pullman Palace Car Company. Rates, \$2.00 per double berth. Dining cars are run by railway company rates, 75 cents per meal.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Palace Car Company owns one-half interest in the sleeping cars run by the company, and net earnings are divided equally between the Pullman Palace Car Company, and the railway company.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$131,913.69; no contract.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants.....	550,193.51
State the number of acres yet to inure to your company from Congressional grants.....	Uncertain but small.
State the average price at which these lands have been sold or contracted by the company, per acre.....	\$ 8.75
State the number of acres sold.....	539,391.16
State the amount received from sales.....	4,428,529.98
State the amount unpaid on outstanding contracts	315,775.13
State the gross amount received from sales, contracts, forfeited contracts, interest, etc., up to June 30, 1888.....	5,473,139.80
State the amount expended in sale and management of lands.....	277,481.95
State the amount of taxes paid on lands.....	607,975.31
State the amount realized from the sale of lands above the expenses incurred in the management and taxes.....	4,587,682.54

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July	25 A. Sankee, citizen.....	Keokuk	Getting off train in motion; death.
August	1 H. Dahms, citizen.....	Davenport	Trying to get on moving train; loss of right arm.
September	17 T. Lear, passenger.....	Atlantic	Jumping on track to get his hat ahead of train; death.
September	29 C. S. Cook, citizen.....	Cofax	Driving across track; death.
October	13 J. H. Phillips, citizen.....	Davenport	Grossing track; loss of right leg.
October	15 A. W. Lewis, citizen.....	Council Bluffs.....	Walking on track; death.
October	22 C. Ersham, citizen.....	Knoxville Junction	Trying to get on moving train; death.
October	24 J. Mossfield, trackman.....	Fruitland	Fell off car in construction train; death.
November	1 Wm. Clifton, citizen.....	Lineville	Walking on bridge; death.
December	3 T. F. McGary, citizen.....	Ottumwa	Walking on track; loss of left leg.
December	5 Wm. Lowery, citizen.....	Sharon	Trying to get on moving train; loss of one foot.
December	7 O. H. Brooke, brakeman.....	Coifax	Foot caught in guard rail; death.
December	31 D. Shaukin, brakeman.....	Adair	Fell off top of train; death.
1888.			
January	30 F. Jones, citizen.....	Minburn	Trying to get on moving train; death.
February	2 J. McGerry, citizen.....	Davenport	Crossing track; death.
March	1 H. Deker, locomotive engineer.....	Atlantic	Fell from top of train; death.
March	17 Unknown, citizen.....	Iowa City	Trying to get on moving train; death.
March	12 B. F. Goodwin, brakeman.....	Lineville	Trying to jump on moving train; death.
April	12 P. Fraurate, citizen.....	Victor	Walking on track; death.
April	21 Peterson, citizen.....	Davenport	Walking on track; death.
June	9 O. T. Embody, conductor.....	Monticello	Derrailment of train; death.
June	10 J. E. Kentler, citizen.....	Council Bluffs.....	Trying to get on moving train; loss of left arm.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment		1	.....	.....	.....	.....
Collisions		1	.....	.....	.....	.....
Caught in frogs, guard rails or switches		1	.....	.....	.....	.....
Coupling cars						
Falling from trains		3	.....	.....	.....	.....
Getting on and off trains		1	4	.....	.....	3
Highway crossings			2	.....	.....	1
Miscellaneous	1	.....	.....	.....	.....	.....
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track			4	.....	.....	1
Total	1	6	10	.....	.....	5

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	17
Number of persons injured during the year	5
Number of casualties purely accidental during the entire year	4
Number resulting from lack of caution, carelessness or misconduct	18
Number of persons killed while intoxicated	3
Number of persons injured while intoxicated	2
Number of trespassers on track killed	4
Number of trespassers on track injured	1
Number of tramps or others stealing rides killed or injured	5

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—E. B. Cable, Chicago.

Vice-Presidents—David Dows, New York ; W. G. Purdy, Chicago.

Assistant to President—A. Kimball, Chicago.

Treasurer and Secretary—W. G. Purdy, Chicago.

General Manager—E. St. John, Chicago.

General Superintendent—H. F. Royce, Chicago.

Division Superintendents—R. H. Chamberlain, Chicago, Illinois; Jno. Given, Des Moines, Iowa; O. L. Ewing, Trenton, Missouri; O. N. Gilmore, Des Moines, Iowa.

Traffic Manager—W. M. Sage, Chicago.

Superintendent of Telegraph—A. R. Swift, Chicago.

Auditor—F. W. Porter, Chicago.

General Ticket and Passenger Agent—E. A. Holbrook, Chicago.

General Freight Agent—J. M. Johnson, Chicago.

General Solicitor—Thos. F. Withrow, Chicago.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

David Dows, New York.
 Francis H. Tows, New York.
 James R. Cowing, New York.
 Sidney Dillon, New York.
 R. P. Flower, New York.
 Benj. Brewster, New York.
 H. R. Bishop, New York.
 Henry M. Flagler, New York.
 H. H. Porter, Chicago.
 Hugh Riddle, Chicago.
 Marshall Field, Chicago.
 R. R. Cable, Rock Island, Illinois.
 George G. Wright, Des Moines, Iowa.

Date of annual meeting of stockholders, first Wednesday in June each year.

Fiscal year of company ends March 31st.

General offices of the company are located at Chicago.

STATE OF ILLINOIS, } ss.
 COUNTY OF COOK.

R. R. Cable, President, and W. G. Purdy, Secretary of the Chicago, Rock Island & Pacific Railway, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1898, to the best of their knowledge and belief.

(Signed)

(L. S. OF R. R.)

R. R. CABLE.

W. G. PURDY.

Subscribed and sworn to before me, this day of September, A. D. 1898.

(L. S.)

BARCLAY W. PERKINS,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 14th day of September, A. D. 1898.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA
RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 50,000,000.00	
Amount authorized by vote of the company.....	34,050,126.66	
Number of shares issued 339,934, and scrip; amount paid in....		
ment		12,646,833.31
Amount of common stock issued		\$ 21,403,293.35
Amount of preferred stock issued, and conditions of prefer-		
Total amount paid in, as per books of the company..		<u>\$ 34,050,126 66</u>
Total miles of road owned by company.....	1,315.50	
Amount of stock per mile of road.....	\$ 25,882.02	
Amount of stock representing the road in Iowa.....	+1,929,345.77	
Amount of stock held in Iowa.....	1,000.00	
Total number of stockholders.....	1,234	
Number of stockholders in Iowa	1	

*This includes \$4,230,500.00 in the company's treasury.

†Proportional on mileage basis.

DEBT.

Funded debt as follows :

First mortgage bonds C., St. P. & Min. R'y, due May 1, 1918, rate of interest 6 per cent		3,000,000.00
Amount of interest paid on same during the year.....\$	180,525.00	
First mortgage bonds N. Wis. R. R., due Jan. 1, 1930, rate of interest 6 per cent.....		800,000.00
Amount of interest paid on same during the year.....	48,000.00	
First mortgage bonds H. & R. F. R'y, due July 1, 1908, rate of interest 8 per cent.		125,000.00
Amount of interest paid on same during the year.....	10,000.00	
First mortgage bonds St. P. & S. C. R. R., due April 1, 1919, rate of interest 6 per cent.....		6,070,000.00
Amount of interest paid on same during the year.....	360,630.00	
First mortgage bonds St. P., S. & T. F. R. R., due Jan. 1, 1908, rate of interest 7 per cent.....		334,800.00
Amount of interest paid on same during the year.....	26,199.25	
Consolidated mortgage bonds C., St. P., M. & O. R'y, due June 1, 1930		*12,742,434.18
Amount of interest paid on same during the year.....	719,375.00	
Depot ground bonds St. P., S. & T. F. R'y, rate of interest 10 per cent		†30,000.00
Amount of interest paid on same during the year None.		
Land grant, including bonds C., St. P. & M. R'y, rate of in- terest 6 per cent.....		
Total amount of funded debt	\$	23,102,234.18

Floating debt :

This company, properly speaking, has no floating debt,
there being sufficient cash on hand to pay all current li-
abilities.

Contingent liability as guarantor of bonds or debts of other roads :

First mortgage bond of the Minneapolis Eastern R'y,
guaranteed by this company\$ 75,000.00

Total amount of debt liabilities \$ 23,102,234.18

Amount of debt per mile of road	\$ 17,560.86	
Amount of debt representing the road in Iowa		1,308,949.23
Total amount of stock and debt.....	\$	57,152,300.84
Amount of stock and debt per mile of road.....	43,442.88	
Amount of interest paid representing the road in Iowa.....		‡76,111.68

*Includes \$12,434.18 in the company's treasury.

†In the company's treasury.

‡Proportional on mileage basis.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	It is impossible to separate cost of construction from equipment in stating the aggregate cost of road.
Bridging and masonry	
Superstructure, including rails	
Land, land damages, and fences	
Passenger and freight stations, coal sheds, and water stations	
Engine houses, car sheds, and turn-tables	
Machine shops, including machinery and tools	
Interest paid during construction, discounts, etc.	
Engineering, agencies, salaries, and other expenses during construction	
All other items charged to construction not enumerated above	
Double track	
Total expended for construction	

COST OF EQUIPMENT.

Proportion of cost of equipment for Iowa	
Total cost of road and equipment	\$ 55,916,048.87
Average cost of road and equipment per mile (1,815.59 miles)	\$ 42,502.64
Proportion of cost of road and equipment for Iowa	3,168,146.79
Average cost of road and equipment per mile in Iowa (74.54 miles)	43,502.64
The present cash value of road and and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business :	
Valuation as fixed by the Executive Council of the State March 5, 1888, \$526,500.00.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, ballasting, and ditching	\$ 90,500.22
Bridging and masonry	60,413.90
Superstructure, including rails	312,925.76
Land, land damages, and fences	153,610.76
Passenger and freight stations, coal sheds, and water stations	70,990.70
Engine houses, car sheds and turn-tables	51,262.88
Machine shops, including machinery and tools	17,942.41
Engineering, agencies, salaries, add other expenses during construction	27,357.14
Purchase and construction of other lines (specifying same) and all particulars :	
Minnesota Transfer Railway	
Extension of Line Salem to Mitchell, Dakota	
Change of Line, Florence, Nebraska	
Northeastern Nebraska Railroad	257,740.27
Double track extension, Stillwater Junction to Nor. Wisconsin Junction	
Total for construction	\$ 1,045,744.04

EQUIPMENT.

	Number.	
Locomotives	31	1,045,744.04
Passenger, mail, baggage and express cars	10	49,553.46
Freight and other cars	1,650	847,168.20
Total for equipment		\$ 1,178,438.72
Total expenditures charged to property accounts		2,224,182.76
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same):		
Less sundry credits		191,150.19
Amount the capital has been increased by stock or other dividends that is not represented by actual increase of property—dividing surplus, or any other increase:		
Net addition to property account for the year		\$ 2,083,032.57

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

(Approximate.)

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 50,785.47	\$ 111,908.71	\$ 162,694.18
August, 1887	51,728.14	110,806.04	162,534.18
September, 1887	70,045.40	131,445.45	201,490.85
October, 1887	58,026.39	116,560.04	174,586.43
November, 1887	48,793.62	102,796.30	151,590.92
December, 1887	48,626.36	100,887.79	149,514.15
January, 1888	33,073.39	62,435.03	95,508.42
February, 1888	31,366.81	68,111.81	99,478.62
March, 1888	38,642.13	85,889.68	124,531.81
April, 1888	47,627.43	106,799.85	154,427.28
May, 1888	47,192.22	98,561.65	145,753.87
June, 1888	47,927.75	93,266.90	141,194.65
Totals	\$ 571,329.71	\$ 1,185,464.83	\$ 1,757,294.54

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 151,994.63	\$ 218,141.73	\$ 370,136.36
August, 1887	158,335.08	248,813.15	407,148.23
September, 1887	179,136.90	295,686.97	474,823.87
October, 1887	200,317.30	312,287.07	512,604.37
November, 1887	270,507.38	269,413.53	539,920.91
December, 1887	217,451.75	266,838.40	484,290.15
January, 1888	96,832.66	104,891.71	201,724.37
February, 1888	146,423.95	170,780.78	317,204.73
March, 1888	162,878.16	187,507.65	350,385.81
April, 1888	145,719.11	167,177.63	312,896.74
May, 1888	134,710.53	170,606.33	305,316.75
June, 1888	157,077.12	224,689.57	381,766.69
Totals	\$ 2,063,294.56	\$ 2,566,813.41	\$ 4,670,097.97

REPORT OF RAILROAD COMMISSIONERS.

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 773.91	\$ 10,557.39	\$ 8,877.78	26,209.08
August, 1887.....	10,928.11	7,868.04	8,928.37	27,724.52
September, 1887.....	10,469.66	8,508.49	6,479.78	25,457.93
October, 1887.....	10,469.68	7,802.66	12,005.01	30,277.35
November, 1887.....	10,469.68	7,712.37	8,855.64	27,037.69
December, 1887.....	10,469.69	8,064.12	7,328.09	25,861.90
January, 1888.....	10,523.06	5,319.79	9,780.93	25,473.78
February, 1888.....	10,268.56	5,225.21	6,307.96	22,001.73
March, 1888.....	10,516.62	6,680.75	7,916.14	25,113.51
April, 1888.....	10,469.67	6,665.70	9,394.40	26,529.77
May, 1888.....	10,544.18	8,905.52	6,348.28	25,797.98
June, 1888.....	11,031.12	8,634.55	8,667.26	28,332.93
Totals.....	\$ 125,033.94	\$ 91,964.49	\$ 95,820.54	\$ 312,818.97

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$ 1,165,464.83	
From through passengers.....	571,829.71	
From all passengers.....		\$ 1,757,294.54
From express.....		91,964.49
From mails.....		125,033.94
From other sources, passenger department; and baggage...		88,949.77
Total earnings, passenger department.....		\$ 2,013,272.74
Earnings per train mile run (1,905,872 miles).....	\$ 1.06	

Earnings, freight :

From local.....	\$ 2,586,813.41	
From through.....	2,063,284.66	
From other sources, freight department.....	32,638.96	
Total earnings, freight department.....		\$ 4,702,836.96
Earnings per train mile run (2,880,395 miles).....	1.65	
Earnings per train mile run, from all trains earning revenue (4,786,167 miles).....	1.40	
Proportion of earnings for Iowa.....		501,543.79
Earnings from all other sources.....		24,031.79
Total earnings from all sources.....		\$ 6,740,241.48
Earnings per mile of road operated (1,393.76 miles).....	4,836.01	
Proportion of earnings for Iowa.....	501,966.07	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS I.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 629,819.90
Renewal of rails (number tons laid, steel, 8,406).....	160,764.66
Renewal of ties (number laid, 481,696).....	148,518.47
Repairs of bridges, including culverts and cattle-guards.....	122,775.64
Repairs of fences, road crossings and signs.....	32,847.44
Repairs of buildings, stations and water-tanks.....	104,227.85
Total.....	\$ 1,193,453.96

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	296,729.80
Repairs of passenger cars.....		82,184.97
Repairs of freight cars.....		236,012.48
Total	\$	614,927.85

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	734,428.69
Water supply.....		31,922.45
Oil and waste.....		49,000.87
Locomotive service.....		481,899.03
Passenger train service		105,232.73
Passenger train supplies.....		28,990.46
Mileage of passenger cars (debit balance).....		47,045.17
Freight train service.....		219,227.47
Freight train supplies.....		7,659.34
Mileage of freight cars (credit balance).....		26,152.23
Telegraph expenses (maintenance and operating).....		110,325.53
Damage and loss of freight and baggage.....		10,033.86
Damages to property and cattle		25,623.28
Personal injuries.....		53,745.59
Agents and station service.....		491,837.53
Station supplies		26,140.43
Expenses Missouri River Transfer.....		28,494.03
Total	\$	2,424,262.09

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	154,873.68
Legal expenses		22,325.86
Insurance.....		15,459.41
Stationery and printing, outside agencies and advertising.....		112,120.35
Contingencies		5,527.73
Taxes in Iowa, approximated.....		12,771.24
Taxes in other States.....		247,853.73
Total taxes		260,629.97
Total.....	\$	571,437.00

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	1,183,453.95
Maintenance of motive power and cars.		614,937.35
Conducting transportation.....		2,424,863.00
General expenses including taxes		571,437.00
Total operating expenses and taxes.....	\$	<u>4,804,680.30</u>
Operating expenses and taxes per mile of road operated (1,319.76 miles).....	\$	3,519.03
Operating expenses and taxes per train mile run, for trains earning revenue (4,786,167 miles).....	1.00	
Proportion of operating expenses and taxes for Iowa, approximated	\$	370,719.96
Expenses of running and management of passenger trains, approximated..		1,319,756.36
Expenses of running and management of passenger trains, per train mile, approximated		.60
Expenses of running and management of freight trains, approximated.....		3,484,923.06
Expenses of running and management of freight trains, per train mile.....		1.21
Expenses of running and management of all trains earning revenue.....		4,804,680.30
Percentage of expenses to earnings.....		71.84

GENERAL EXHIBIT.

Total earnings.....	\$	6,740,241.48
Total expenses, including taxes.....		4,804,680.30
Net earnings.....		1,935,561.00
Rentals, specifying amount paid to each company :		
Minneapolis Union Railway.....	\$	34,836.51
St. P., M. & M. R'y		22,040.14
Minneapolis & St. Louis Railway.....		12,483.30
Illinois Central Railroad.....		11,100.00
St. Paul Union Depot.....		<u>1,919.45</u>
	\$	82,836.30
Loss in operating proprietary road		10,451.11
Interest accruing during the year.....		1,350,491.02
Interest paid during the year.....		1,311,729.25
Interest paid during the year on account of the road in Iowa, approximated.		76,111.68
Interest on funded debt		1,350,491.02
Interest paid on funded debt		1,344,729.35
Dividends declared (6 per cent) preferred stock.....		675,408.00
Interest due and not paid.....		20,379.75
Balance for the year; income account.....		437,360.34
Balance at commencement of the year.....		<u>4,069,181.42</u>
Balance at the close of the year, June 30, 1898.....	\$	<u>4,527,180.66</u>

GENERAL RECAPITULATION.

Total earnings.....	\$	6,740,241.48
Total operating expenses and taxes.....		4,804,680.30
Net earnings above operating expenses and taxes.....		1,935,561.00
Net earnings above operating expenses, taxes and rental		1,852,724.79
Gross earnings per train mile run (4,786,167 miles).....	\$	1.40
Net earnings per train mile run (4,786,167 miles).....		0.40
Percentage of net earning to stock and debt.....		3.4
Percentage of net earnings to cost of road and equipment.....		3.5

TAXES.

Amount paid for year ending June 30, 1898 :

In Iowa.....	\$ 16,974.44
In Minnesota.....	78,063.40
In Wisconsin.....	119,584.21
In Nebraska.....	41,616.53
In Dakota.....	1,648.83

SURPLUS.

Surplus at the commencement of the year	\$ 4,069,181.42
Surplus at the close of the year.....	4,527,189.00
The amount invested in railroad stocks and bonds.....	200,700.00

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1898.

DEBIT.

Cost of road and equipment	\$ 55,916,048.87
Stock and bonds owned.....	200,700.00
Supplies and material on hand.....	796,652.80
Cash	600,576.16
Bills receivable.....	403,456.80
Due from agents.....	162,874.91
Net traffic balances due from other companies.....	40,318.35
Due from solvent companies and individuals.....	508,205.28
United States Post-office Department.....	37,122.00
	\$ 58,745,614.55

CREDIT.

Capital stock outstanding.....	\$ 29,819,526.87
Funded debt outstanding.....	22,919,800.00
Land grant accounts.....	93,122.31
Accrued interest on funded debt not yet due	184,000.00
Audited vouchers and accounts	379,125.19
Wages and salaries	225,447.05
Dividends not called for, including dividends payable in July.....	338,154.00
Matured interest coupons unpaid.....	81,742.25
Taxes not yet due	170,322.00
Rentals due July 1st.....	7,192.55
Profit and loss	4,527,189.00
	\$ 58,945,614.55

DESCRIPTION OF ROAD.

Length of main line of road from Elroy to Omaha, miles	566.89
Length of main line of road in Iowa	57.10
Length of main line of road in Minnesota	205.45
Length of main line of road in Wisconsin	177.53
Length of main line of road in Nebraska	126.81
Length of double track on main line	20.79
Branches owned by this company :	
Stillwater Junction to Stillwater	3.30
Stillwater Junction to St. Croix bridge	4.55
Merrillan to Nellsville	15.37
West Eau Claire to Shaw's Mill	
North Wisconsin Junction to Bayfield	178.24
Ashland Junction to Ashland, including Short Line	5.69
River Falls to Ellsworth	24.83
Eau Claire to Stock Street Switch	141.19
Lake Crystal to Elmore	44.00
Heron Lake to Pipestone	55.10
Sioux Falls Junction to Mitchell	130.73
Luverne to Doon	38.00
Coburn Junction to Ponca	15.83
Emerson to Norfolk	46.59
Wakefield to Hartington	33.76
Wayne to Randolph	21.63
Total length of branches owned by this company	748.70
Total length of branches owned by this company in Iowa	17.44
Total length of branches owned by this company in Minnesota ..	160.04
Total length of branches owned by this company in Wisconsin ..	365.34
Total length of branches owned by this company in Nebraska ..	117.71
Total length of branches owned by this company in Dakota	88.20
Total length of road belonging to this company	1,315.59
Total length of road belonging to this company in Iowa	74.54
Aggregate length of sidings and other tracks not above enumerated	269.34
Same in Iowa	23.99
Total length of steel rails in tracks in Iowa, exclusive of sidings	56.16
Total length of iron rails in tracks in Iowa	18.38
Weights per yard, steel, 50 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS
COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each :

Eau Claire Railway, West Eau Claire to Shaw's Mill	2.74
St. Paul, Minneapolis & Manitoba Railway, St. Paul to Minneapolis.....	11.40
Minneapolis & St. Louis Railway, Minneapolis to Merriam Junction	27.00
Illinois Central Railroad, Le Mars to Sioux City	25.30
Superior Line Railway of Minnesota, Rice's Point to Duluth.....	2.00
Superior Line Railway, Superior Junction to West Superior.....	9.87
Northeastern Nebraska Railroad, Wayne to Randolph.....	
Total length of above roads.....	78.81
Total length of above roads in Iowa	25.30
Total length of above roads in Minnesota.....	41.00
Total length of above roads in Wisconsin.....	12.61
If any part of the road was first opened for operation during the past year, state the date : December 19th, 1897 miles.	
Total miles of road operated by this company.....	1,394.40
Total miles of road operated by this company in Iowa not reported by any other company.....	74.54

STATIONS.

Number of stations on all roads owned by this company.....	238
Same in Iowa.....	12
Number of stations on all roads operated by this company	244
Same in Iowa.....	15
Number of telegraph offices in stations in Iowa	12

EMPLOYEES.

Number of persons regularly employed on all roads operated by this com- pany (approximate).....	5,103
Same in Iowa (approximate).....	424
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1898	\$ 3,007,154.27
Same in Iowa (approximate).....	220,917.85

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile.....	141	7,478

BOX CULVERTS IN IOWA.

Stone	18
-------------	----

CATTLE-GUARDS.

Number of in Iowa.....	70
------------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	28,000
Give the average number of years the trestle and pile bridges last on your road in Iowa.....	10
Give the average number of years that wooden truss bridges last on your road in Iowa.....	10

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	12
Average length of sections, miles	7
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa.....	42,411
Average number of new ties per mile of road	556
What is the average number of years that iron rails last in your track on main line in Iowa	5
What is the average number of years that iron rails last in your track on branches in Iowa.....	12
What is the average number of years that steel rails last in your track on main line in Iowa	8
What is the average number of years that steel rails last in your track on branches in Iowa.....	None.
What is the average number of years that ties last in your track in Iowa.....	6

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality :
 Burlington, Cedar Rapids & Northern, at Sibley.
 Chicago, Milwaukee & St. Paul, at Sheldon.
 Chicago & Northwestern, at Alton.
 Burlington, Cedar Rapids & Northern, at Rock Rapids.
 Illinois Central, at Sheldon.

Number of highway crossings at grade.....	87
Number of highway crossings at which there are flagmen.....	3

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa (lineal).....	119.4
What is the average cost per rod, cents, estimated.....	70
What is the total cost of same.....	\$ 26,745.90
How many miles of new fencing have you built during the year	2.45
Give the number of miles needed, on both sides of your track, in each county in Iowa :	
In Lyon county	12.75

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of passenger cars.....	....	92	92
Number of baggage, mail and express cars .....	....	51	51
Number of parlor cars.....	....	4	4
Number of dining cars.....	....	2	2
Number of box freight cars	470	5,017	5,487
Number of stock cars.....	....	410	410
Number of platform and coal cars.....	....	2,147	2,147
Number of other cars .....	....	125	125
Total number of cars.....	470	7,848	8,318

Number of locomotives	
Maximum weight of locomotives and tenders, tons.....	80
Average weight of locomotives and tenders, tons.....	63
Number of locomotives equipped with train brake	125
Number of locomotives equipped with driver brake	98
Maximum weight of passenger cars, tons.....	20
Average weight of passenger cars, tons.....	27
Number of passenger cars equipped with train brake.....	150
Number of passenger cars equipped with Miller platform and buffer	12

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	1,905,872
Miles run by freight trains during the year	2,890,295
Miles run by switching trains during the year.....	1,295,485
Miles run by construction and repair trains during the year.....	410,160
Total train mileage.....	6,401,812

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.56
Average weight of passenger trains, exclusive of passengers, tons, about....	123
Average number of cars in freight trains.....	18.13
Average weight of freight trains, exclusive of freight, tons	190

PASSENGER TRAFFIC.

Number of through passengers carried	174,267
Number of local passengers carried	1,197,239
Total number of passengers carried	1,371,486
Total passenger mileage or passengers carried one mile.....	67,803,410
Average distance traveled by each passenger, miles	49.4
Average amount received from each passenger.....	1.28
Highest rate of fare per mile for any distance	\$.04
Lowest rate of fare per mile for any distance	.01
Average rate of fare per mile for all passenger	.0259

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	1,305,536
Number of tons of local freight carried.....	1,332,051
Total tons of freight carried.....	2,637,587
Total mileage of through freight (tons carried one mile).....	216,899,485
Total mileage of local freight (tons carried one mile).....	202,926,544
Total freight mileage, or tons carried one mile	419,826,029
Average rate per ton per mile received for through freight, cents.....	.0086
Average rate per ton per mile received for local freight, cents	.0128
Average rate per ton per mile received for all freight, cents.....	.0111
Average cost per ton per mile to move freight, cents	.0083
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), approximate, cents	2.12

CAR MILEAGE.

Number of miles run by loaded freight cars east and north.....	17,845,586
Number of miles run by loaded freight cars west and south	24,160,176
Number of miles run by empty freight cars east and north.....	7,973,086
Number of miles run by empty freight cars west and south.....	2,537,100
Total freight car mileage	<u>52,534,948</u>
Percentage of empty freight cars hauled east and north to all freight cars hauled east and north.....	30
Percentage of empty freight cars hauled west and south to all freight cars hauled west and south.....	10

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles	22.5
Rate of speed of freight trains per hour, including stops, miles	19.5

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	532,942	20.21
Flour and mill stuff	185,445	7.03
Provisions (beef, pork, lard, etc.)	9,165	0.35
Animals	77,253	2.93
Other agricultural products.....	78,535	2.98
Lumber and forest products.....	654,508	24.81
Coal	283,157	10.92
Plaster, lime and cement	33,518	1.23
Salt	8,203	0.31
Petroleum and oil.....	4,662	0.18
Iron, steel and castings, lead and mineral products	96,839	3.67
Stone and brick.....	124,748	5.11
Manufactures—articles shipped from point of production.....	1,975	0.05
Merchandise, and other articles not enumerated above.....	533,237	20.22
Total tons carried.....	<u>2,637,567</u>	100

TONNAGE CROSSING THE MISSOURI RIVER TRANSFER AT SIOUX CITY, IOWA,
FOR THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	50,817
West bound number of tons	<u>109,281</u>
Total tons	160,198

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	Tons.	Per cent,
Grain	46,911	40.86
Flour	1,968	1.72
Provisions (beef, pork, lard etc.).....	565	.44
Animals.....	7,089	6.15
Other agricultural products.....	1,634	1.43
Lumber and forest products	5,630	4.92
Coal.....	555	.45
Plaster, lime and cement.....	64	.05
Salt.....	482	.42
Petroleum and oil.....	127	.11
Iron, steel and castings.....	16	.02
Stone and brick.....	165	.14
Merchandise, and other articles not enumerated above.....	49,385	42.14
Total tons carried.....	114,484	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company in Iowa. They make their own rates, and pay this company a per diem rate. They do a regular express business. We take their freight at the depot. It is hauled by their own employees.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company runs sleeping cars between St. Paul & Sioux City. All charges in addition to regular fare are made and collected by the Pullman Company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Total amount paid the Pullman Palace Car Company, \$55,462.96. This company pay the Pullman Car Company for use of their cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Rates fixed by the Post-office Department, based on weight of mails, taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? One half of 74.54 miles. What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns half of all telegraph lines on this company's right of way.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. December 13	Oya Osta, labored for Bridge Con. Co.	Sioux City	Fell between cars; skull crushed.

INJURED.

1887. August 23	J. E. McElhose, switchman	Sioux City	Falling off cars; hip bruised.
September 2	J. K. Strong	Sioux City	Thrown from buggy; bruised.
November 16	A. Blackie, laborer	Sheldon	Embankment falling; hip bruised.
1888. March 4	C. A. Millard, conductor	Sioux City	Falling off car; ankle sprained.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment						
Collisions						
Caught in frogs, guard rails, or switches.						
Coupling cars						
Falling from trains			1	.....	2	.....
Getting on and off trains						
Highway crossings						
Miscellaneous					1	1
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track						
Total			1	.....	3	1

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the year	1
Number of persons injured during the year	4
Number of casualties purely accidental during the entire year	1
Number resulting from lack of caution, carelessness or misconduct	3
Number of trespassers on track injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. Hughitt, Chicago, Illinois.

Vice-President—M. L. Sykes, New York, New York.

Secretary—E. E. Woodman, Hudson, Wisconsin.

Treasurer—M. L. Sykes, New York, New York.

General Manager—E. W. Winter, St. Paul, Minnesota.

General Superintendent—W. A. Scott, St. Paul, Minnesota.

General Traffic Manager—F. B. Clarke, St. Paul, Minnesota.

Division Superintendents—J. McCabe, St. Paul, Minnesota ; H. Spencer, Mankato, Minnesota ; H. S. Jaynes, Omaha, Nebraska.

Chief Engineer—C. W. Johnson, St. Paul, Minnesota.

Superintendent of Telegraph—H. O. Hope, St. Paul, Minnesota.

Auditor—L. A. Robinson, St. Paul, Minnesota.

General Passenger Agent—T. W. Teasdale, St. Paul, Minnesota.

General Freight Agent—J. T. Clark, St. Paul, Minnesota.

General Counsel—J. H. Howe, St. Paul, Minnesota.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

M. Hughitt, Chicago, Illinois.
 M. L. Sykes, New York, New York.
 E. W. Winter, St. Paul, Minnesota.
 J. M. Whitman, Chicago, Illinois.
 J. H. Howe, St. Paul, Minnesota.
 J. A. Humblrd, Hudson, Wisconsin.
 Albert Keep, Chicago, Illinois.
 C. Vanderbilt, New York, N. Y.
 W. K. Vanderbilt, New York, N. Y.
 H. McK. Twombly, New York, N. Y.
 C. M. Depew, New York, N. Y.
 D. P. Kimball, Boston, Massachusetts.
 W. L. Scott, Erie, Pennsylvania.

Date of annual meeting of stockholders, first Thursday in June.

Fiscal year of company ends December 31st.

General offices of the company are located at St. Paul, Minnesota; Hudson, Wisconsin; 52 Wall Street, New York.

STATE OF MINNESOTA, }
 COUNTY OF RAMSEY. } ss.

E. W. Winter, General Manager, and L. A. Robinson, Auditor of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

E. W. WINTER.
 S. A. ROBINSON.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

GEO. A. HAMILTON,
Notary Public.

[L. s.]

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
CHICAGO, SANTA FE & CALIFORNIA
RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 30,000,000.00	
Amount authorized by vote of the company	15,000,000.00	
Number of shares issued	150,000	
Amount of common stock issued.....		\$ 15,000,000.00
Total miles of road owned by company.....	400.97	
Amount of stock per mile of road.....	\$ 30,551.77	
Amount of stock representing the road in Iowa	611,036.40	
Total number of stockholders.....	14	
Number of stockholders in Iowa	1	

DEBT.

Funded debt as follows :

First mortgage bonds, due January 1, 1937; rate of interest 5 per cent.....		\$ 15,350,000.00
Amount of interest paid on same during the year.....	\$ 499,925.00	
Pekin Division registered 6 per cent mortgage bonds, due March 1, 1915; rate of interest 6 per cent		733,000.00
Amount of interest paid on same during the year.....	21,900.00	
Chicago & St. Louis first mortgage bonds, due March 1, 1915; rate of interest 6 per cent.....		1,500,000.00
Amount of interest paid on same during the year.....	90,000.00	
Car trust obligations due March 31, 1899; rate of interest 6 per cent.....		32,000.00
Amount of interest paid on same during the year.....	2,910.00	
Total amount of funded debt		\$ 17,615,000.00
Floating debt		17,615,000.00
Contingent liability as guarantor of bonds or debts of other roads.....		3,371,704.66
Total amount of debt liabilities.....		\$ 20,996,704.66
Amount of debt per mile of road	\$ 42,795.52	
Amount of debt representing the road in Iowa.....		\$ 845,639.47
Total amount of stock and debt		35,996,784.66
Amount of stock and debt per mile of road.....	73,247.29	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Purchase of constructed road	\$ 3,378,067.14
Grading	} 6,584,116.81
Bridging and masonry	
Superstructure, including rails and ties.....	3,566,382.76
Land, land damages, and legal expenses	894,355.49
Passenger and freight stations, coal sheds, water stations and fences	} 943,997.55
Engine houses, car sheds, turn-tables, machine shops and other buildings	
Machinery and tools	180,920.36
Telegraph line	175,007.20
Interest paid during construction, discounts, etc.....	1,073,761.38
Engineering expenses.....	351,499.70
All other items charged to construction not enumerated above.....	1,783,054.42
Capital stock issued	15,000,000.00
Total expended for construction	\$ 33,941,152.72
Average cost of construction per mile of road	\$ 69,180.79

COST OF EQUIPMENT.

Locomotives	\$	3,767.14
Freight and other cars (1,000 gondola cars)		200,103.24
Wrecking-cars, pile-drivers and tools—2 hand derrick cars, \$1,753.36; 1 steam derrick car, \$8,173.48		9,931.84
Total for equipment		313,802.22
Average cost of equipment per mile of road operated by company. \$60,572.34		427,604.44
Proportion of cost of equipment for Iowa		\$ 34,154,954.94
Total cost of road and equipment		
Average cost of road and equipment per mile	\$	70,003.13
Proportion of cost of road and equipment for Iowa		1,383,960.85

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	}	\$	4,625,411.42
Bridging and masonry			
Superstructure, including rails			1,914,399.01
Land, land damages and legal expenses			465,955.53
Passenger and freight stations, coal sheds, water stations and fences	}		851,696.27
Engine houses, car sheds, turn-tables, machine shops and other buildings ..			
Machinery and tools			150,838.71
Engineering expenses			161,157.04
Purchase of other roads (this represents cost of purchase of Chicago & St. Louis Railway)			3,378,057.14
(July 15, 1887, acquired by purchase the Chicago, Santa Fe & California R'y of Iowa, with franchise to build a line extending from a point near Fort Madison, in the State of Iowa, to a point of connection with the Atchison, Topeka & Santa Fe R. R. at Kansas City, Mo., the consideration of purchase being the guarantee by the Chicago, Santa Fe & California R'y Company of the principal and interest of the joint bonds and of all debts, duties and obligations of the Iowa company.)			
Interest, discount, etc.			1,073,761.38
Telegraph line			87,253.51
Capital stock			15,000,000.00
Other items			1,717,848.50
Total for construction		\$	29,426,378.60

NOTE.—The equipment, except as shown herein, and owned by this company, was acquired with the purchase of Chicago & St. Louis Railway, and is included in item "Purchase of constructed road," as no separate cost of road and equipment can be obtained.

EQUIPMENT.

	Number.	
Locomotives, improvements to.....		\$ 2,189.88
Freight and other cars.....		300,103.34
Wrecking-cars, pile-drivers and tools.....		9,981.84
Total for equipment		\$ 312,174.91
Total expenditures charged to property accounts.....		\$ 29,638,553.51
Net addition to property account for the year.....		\$ 29,638,553.51

REVENUE FOR THE YEAR.

(Property in hands of construction department until July 1, 1888.)

GENERAL EXHIBIT.

Interest accruing during the year	873,650.00
Interest paid during the year.....	614,535.00
Interest paid during the year on account of the road in Iowa	39,742.35
Interest on floating debt	None.
Interest paid on floating debt.....	None.
Interest falling due during the year and not paid	None.
Interest defaulted in preceding years and paid in this	None.
Floating debt liquidated during the year	None.
Balance for the year.....	None.
Balance at commencement of the year.....	None.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road	\$ 33,941,153.72
Cost of equipment.....	213,903.23
Bridge bonds.....	1,500,000.00
Survey of new lines	17,694.13
Material and supplies.....	344,736.59
Total	\$ 36,016,784.65

CREDIT.

Capital stock.....	\$ 15,000,000.00
Funded debt.....	17,615,889.00
Floating debt	3,371,704.65
Chicago & St. Louis first mortgage bond ; coupon No. 7.....	30,000.00
Total	\$ 36,016,784.65

DESCRIPTION OF ROAD.

Length of main line of road from Chicago to Kansas City, miles	498.57
Length main line of road in Iowa.....	19.76
Length main line of road in Illinois	225.39
Length main line of road in Missouri.....	193.43
Length of double track on main line.....None.	
Same in Iowa	None.

Branches owned by this company :

Ancona to Pekin.....	52.40
(Exclusive of 5.91 miles, Streator Junction to Pekin Junction, leased from the Toledo, Peoria & Wabash Railway.)	
Total length of branches owned by this company.....	52.40
Total length of branches owned by this company in Iowa.....None.	
Total length of branches owned by this company in Illinois	52.40
Total length of road belonging to this company	490.97
Total length of road belonging to this company in Iowa	19.76
Aggregate length of sidings and other tracks not above enumerated	106.15
Same in Iowa	13.30
Total length of steel rails in tracks in Iowa, exclusive of sidings	19.76
Total length of iron rails in tracks in Iowa	None.
Weight per yard, steel, main line, 71 pounds; sidings, 52 pounds.	
Weight per yard, iron, none.	

Gauge of track, 4 feet, 8½ inches.

If any part of the road was first opened for operation during the past year, state the date : January 1st, Ancona, Illinois, to Fort Madison, Iowa, 138.66 miles ; April 29, Fort Madison to Kansas City, 219.89 miles.

*Total miles of road operated by this company.....	
*Total miles of road operated by this company in Iowa not reported by any other company.....	

STATIONS.

Number of stations on all roads owned by this company.....	59
Same in Iowa	4
Number of stations on all roads operated by this company. (In hands of construction department July 1, 1888.)	
Same in Iowa	
Number of telegraph offices in stations in Iowa.....	4

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	14	1,968
Combination truss bridges over 100 feet in length, Howe trusses	2	252
Iron truss bridges over 100 feet in length ; half of Des Moines river bridge, which consists of six 150 foot spans	1	450
Iron trestle		
Iron plate girder over C., R. I. & P. crossing	1	50

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....	None.
Less than 20 feet opening or more	None.

*The operation of the road until July 1, 1888, was considered as part of the construction department.

BOX CULVERTS IN IOWA.

Timber, 2x4 box drains	6
Stone	None.
Iron pipe, 18 to 30 drain	52

CATTLE-GUARDS.

Number of in Iowa.....	12
------------------------	----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	None. Road only built during year June 1887 to June 1888.
Amount of trestle work replaced with earth during the year (lineal feet)	
Timber culverts replaced with stone	
Timber culverts replaced with sewer pipe	
Timber culverts replaced with timber.....	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	When built.	Length in feet.
No. 342. Devil Creek	Howe truss.....	Wood and iron..	1888	126
No. 354. Sugar Creek	Howe truss.....	Wood and iron..	1888	126
No. 60. C., R. I. & P. crossing	Plate girder.....	Iron	1888	50
No. 381. Des Moines River.....	Deck	Iron	1888	450
Total				752

*Give the average number of years the trestle and pile bridges last on your road in Iowa.

*Give the average number of years that wooden truss bridges last on your road in Iowa.

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	8
Average length of sections, miles.....	3.29
Average number of men in each section gang.....	10
Number of new ties laid in track during the year in Iowa.....	All in track.
Average number of new ties per mile of road	2,992
New rails laid in track during the year in Iowa—steel (71 lbs., 2204-2240 tons), miles, 19.76 ; 52 lbs., 1086-2240, miles, 13.30.	
Total track laid with new rails during the year in Iowa, miles	33.06
What is the average number of years that iron rails last in your track on main line in Iowa	Cannot say, as road was built in year June 1887 to June 1888.
What is the average number of years that iron rails last in your track on branches in Iowa	
What is the average number of years that steel rails last in your track on main line in Iowa	
What is the average number of years that steel rails last in your track on branches in Iowa.....	
What is the average number of years that ties last in your track in Iowa.	

*Cannot say as all bridges have been built in 1887 and 1888.

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? None.
 What railroads cross your road, either over or under, and at what locality?

Chicago, Rock Island & Pacific Railroad at Des Moines River.

Chicago, Burlington & Quincy Railroad at New Boston.

Chicago, Burlington & Quincy Railroad at Viole.

Number of highway crossings at grade.....	6
Number of highway crossings over railroad	None.
Number of highway crossings under railroad	3
Number of highway bridges 18 feet above track.....	None.
Number of highway bridges less than 18 feet above track.....	None.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	19.76
What is the average cost per rod, cents.....	57
What is the total cost of same.....	\$ 7,308.44
How many miles of new fencing have you built during the year.....	19.76

Give the number of miles needed on both sides of your track in each county in Iowa :

In Lee county.....	19.76
Total miles.....	19.76

ROLLING STOCK.

	OWNED.	TOTAL.
Number of passenger cars	4	4
Number of baggage, mail, and express cars.....	2	2
Number of box freight cars.....	250	250
Number of stock cars.....	50	50
Number of platform and coal cars.....	1,795	1,795
Number of other cars—3 derriek, 5 caboose, 1 pile driver, 1 water tank.....	10	10
Total number of cars.....	2,811	2,811
Number of locomotives		17
Number of locomotives equipped with train brake.....		11
Number of passenger cars equipped with train brake		6
Number of passenger cars equipped with Miller platform and buffer.....		6

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Agreement with Wells, Fargo & Co., by which it handles all express matter of the railroad company.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run in connection with our through trains. Cars are owned jointly by the Pullman Palace Car Company and the Atchison, Topeka & Santa Fe Railroad Company, and are run under the usual contracts made by the Pullman Palace Car Company, the latter charging its customary rates for the accommodation of the cars. Dining cars are run on through trains. Cars are operated by the Chicago, Santa Fe & California Railway Company.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. No payments made to sleeping car companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Not yet adjusted by Post-office Department.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. B. Strong, Boston, Massachusetts.

1st Vice-President—C. W. Smith, Chicago, Illinois.

2d Vice-President and Chief Engineer—A. A. Robinson, Chicago, Illinois.

3d Vice-President and Manager—T. F. Goddard, Chicago, Illinois.

Secretary—Chas. F. Sweet, Chicago, Illinois.

Assistant Secretary—O. R. Tuckerman, Boston, Massachusetts.

Treasurer—D. L. Gallup, Chicago, Illinois.

Assistant Treasurer—G. L. Goodwin, Boston, Massachusetts.

General Superintendent—D. J. Chase, Chicago, Illinois.

Division Superintendents—A. H. Crocker, Chicago, Illinois; C. L. Nichols, Ft. Madison, Iowa.

Superintendent of Telegraph—C. G. Sholes, Chicago, Illinois.

Comptroller and General Auditor—J. P. Whitehead, Boston, Massachusetts.

Assistant General Auditor—J. T. Harmer, Boston, Massachusetts.

Auditor—C. B. Sutton, Chicago, Illinois.

General Passenger Agent and General Freight Agent—Emons Blaine, Chicago, Illinois.

General Solicitor—Geo. B. Peck, Topeka, Kansas.

Solicitor for Illinois—Norman Williams, Chicago, Illinois.

Solicitor for Missouri—Gardiner Lathrop, Kansas City, Missouri.

General Baggage Agent—P. Walsh, Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

A. W. Nickerson, Boston, Massachusetts.
 E. S. Washburn, Chicago, Illinois.
 Norman Williams, Chicago, Illinois.
 Chas. L. Hutchison, Chicago, Illinois.
 Edson Keith, Chicago, Illinois.
 W. B. Strong, Boston, Massachusetts.
 J. B. Morrison, Fort Madison, Iowa.
 Sidney A. Kent, Chicago, Illinois.
 Nelson Morris, Chicago, Illinois.
 Wm. J. Watson, Chicago, Illinois.
 Isaac T. Burr, Boston, Massachusetts.
 B. P. Cheney, Chicago, Illinois.
 Abram Poole, Chicago, Illinois.

Date of annual meeting of stockholders, Monday, May 7, 1888.

Fiscal year of company ends December 31.

General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS, }
 COUNTY OF COOK. } ss.

J. F. Goddard, Third Vice-President, and C. S. Sutton, Auditor of the Chicago, Santa Fe & California Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

J. F. GODDARD,
Third Vice-President.
 C. S. SUTTON,
Auditor.

Subscribed and sworn to before me, this 7th day of October, A. D. 1888.

GEORGE P. MERRICK,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 22d day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CROOKED CREEK RAILROAD & COAL COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$	500,000.00	
Amount authorized by vote of the company		225,000.00	
Number of shares issued, 2,350; amount paid in			\$ 225,000.00
Total amount paid in, as per books of the company			\$ 225,000.00
Total miles of road owned by company		9.7	
Amount of stock per mile of road	\$	23,195.88	
Amount of stock representing the road in Iowa		All.	
Amount of stock held in Iowa		66,400.00	
Total number of stockholders		7	
Number of stockholders in Iowa		2	

DEBT.

Amount of stock and debt per mile of road	\$	23,195.88
---	----	-----------

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	\$	9,500.00
Bridging and masonry		10,000.00
Superstructure, including rails		28,500.00
Land, land damages and fences		6,065.00
Passenger and freight stations, coal sheds, and water stations		4,000.00
Engine houses, car sheds and turn-tables		600.00
Interest paid during construction, discounts, etc.		500.00
Engineering, agencies, salaries, and other expenses during construction		650.00
Total expended for construction	\$	59,815.00

Average cost of construction per mile of road (9.7 miles)	\$	6,166.50
Proportion of cost of construction for Iowa		All

COST OF EQUIPMENT.

Locomotives	\$	12,690.00
Passenger, mail, baggage and express cars		1,150.00
Freight and other cars		8,590.00
Total for equipment.....	\$	22,430.00
Average cost of equipment per mile of road operated by company (23.2 miles).....	\$	961.63
Proportion of cost of equipment for Iowa.....	All.	
Total cost of road and equipment.....	\$	32,125.00
Average cost of road and equipment per mile (9.7 miles).....	\$	3,466.50
Proportion of cost of road and equipment for Iowa	All.	
Actual cash value of all other property owned, with schedule of same; coal plant.....		130,000.00
The present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures, and conveniences for transacting its business..		95,000.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 106.95		
August, 1887.....	43.00		
September, 1887.....	44.55		
October, 1887.....	66.15		
November, 1887.....	51.00		
December, 1887.....	58.65		
January, 1888.....	28.15		
February, 1888.....	50.35		
March, 1888.....	59.45		
April, 1888.....	56.70		
May, 1888.....	54.20		
June, 1888.....	91.15		
Totals	\$ 710.90		

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 123.81		
August, 1887.....	292.17		
September, 1887.....	458.36		
October, 1887.....	675.10		
November, 1887.....	980.29		
December, 1887.....	1,223.88		
January, 1888.....	1,085.93		
February, 1888.....	694.33		
March, 1888.....	952.52		
April, 1888.....	382.50		
May, 1888.....	363.36		
June, 1888.....	299.74		
Totals	\$ 7,470.54		

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 34.31	\$ 11.88		
August, 1887.....	34.31	11.45		
September, 1887.....	34.31	10.00		
October, 1887.....	34.31	10.00		
November, 1887.....	34.30	10.00		
December, 1887.....	34.30	10.00		
January, 1888.....	33.90	10.00		
February, 1888.....	33.90	10.00		
March, 1888.....	33.90	10.00		
April, 1888.....	34.31	10.00		
May, 1888.....	34.31	10.00		
June, 1888.....	34.30	10.00		
Totals	\$ 407.46	\$ 123.31		

ANALYSIS OF EARNINGS.

Earnings, passenger :

From through passengers.....	\$ 710.90	
From all passengers		\$ 710.90
From express and baggage.....		123.31
From mails		407.46
Total earnings, passenger department.....	\$	1,241.67

*Earnings per train mile run, estimated (13,500 miles)..... .69

Earnings, freight :

From through	7,470.54	
Total earnings, freight department.....	\$	7,470.54

Earnings per train mile run [13,500 miles]..... .55

Earnings per train mile run for all trains earning revenue (13,500 miles).... .64

Earnings from all other sources :

From coal plant.....		14,600.01
Total earnings from all sources.....	\$	23,462.31

Earnings per mile of road operated (23.2 miles)..... 577.69

Proportion of earnings for Iowa.....All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	2,415.53
Renewal of ties (No. laid, —)		291.15
Repairs of bridges, including culverts and cattle-guards.....		254.30
Repairs of buildings, stations and water-tanks		143.54
Total	\$	3,104.52

*No mileage account kept.

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	1,433.36
Repairs of freight cars	158.26
Total	\$ 1,581.64

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 1,891.93
Water supply	359.00
Oil and waste	297.42
Locomotive service.....	2,047.35
Freight train service	1,077.05
Freight train supplies	77.12
Damage to property and cattle	45.00
Agents and station service	730.35
Station supplies.....	112.75
Total	\$ 6,637.87

CLASS 4--GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 3,417.40
Legal expenses	500.00
Stationery, printing, outside agencies and advertising.....	65.00
Taxes in Iowa.....	\$ 687.73
Total taxes.....	687.73
Total	\$ 4,670.13

RECAPITULATION OF EXPENSES.

Maintenance of way and building	\$ 2,104.52
Maintenance of motive power and cars	1,581.64
Conducting transportation	6,637.87
General expenses, including taxes	4,670.13
Total operating expenses and taxes	\$ 15,994.16
Operating expenses and taxes per mile of road, operated (32.2 miles).....	\$ 689.40
Operating expenses and taxes per train mile run, for trains earning revenue 13,500 miles	1.18
Expenses of running and management of all trains earning revenue	6,637.87
Percentage of expenses to earnings	68

GENERAL EXHIBIT.

Total earnings.....	\$ 23,402.31
Total expenses, including taxes.....	15,994.16
Net earnings	7,408.05
Rentals, specifying amount paid to each company :	
Webster City & Southwestern Railroad Company.....	7,205.00
Balance for the year	203.05
Balance at commencement of the year.....	1,086.48
Balance at the close of the year, ending June 30, 1888.....	\$ 1,299.51

GENERAL RECAPITULATION.

Total earnings	\$	23,402.21
Total operating expenses and taxes.....		15,994.16
Net earnings above operating expenses and taxes		7,408.05
Net earnings above operating expenses, taxes and rental		203.05
Gross earnings per train mile run (13,500 miles).....	\$	1.73
Net earnings per train mile run (13,500 miles)		.02
Percentage of net earnings to stock and debt		.010
Percentage of net earnings to cost of road and equipment		.025

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	667.73
---------------	----	--------

SURPLUS.

Surplus at the commencement of the year	\$	1,096.46
Surplus at the close of the year.....		1,269.51

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road.....	\$	59,815.00
Cost of equipment.....		23,510.00
Coal plant and other real estate		142,875.00
Total	\$	225,000.00

CREDIT.

Capital stock issued	\$	225,000.00
Total	\$	225,000.00

DESCRIPTION OF ROAD.

Length of main line of road from Judd to Lehigh, miles	9.7
Total length of road belonging to this company.....	9.7
Aggregate length of sidings and other tracks not above enumerated	.5
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	3.0
Total length of iron rails in tracks in Iowa	6.7

Weights per yard, steel, 41½, 50 and 55 pounds.

Weights per yard, iron, 30 pounds.

Gauge of track, 4 feet, 8¼ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

Webster City & Southwestern Railroad Company.

Total length of above road.....	13.5
Total miles of road operated by this company	23.2
Total miles of road operated by this company in Iowa not reported by any other company.....	23.2

STATIONS.

Number of stations on all roads owned by this company	2
Number of stations on all roads operated by this company.....	6

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	8
Same in Iowa.....	8
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1903.....	\$ 7,272.05

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	370
Wooden trestle and pile	14	650

BOX CULVERTS IN IOWA.

Timber	4	80
--------------	---	----

CATTLE-GUARDS.

Number of in Iowa.....	18	180
------------------------	----	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	2,300
Give the average number of years that wooden truss bridges last on your road in Iowa. 7 to 10	

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	3
Average length of sections, miles.....	7.5
Average number of men in each section gang about.....	4
Number of new ties laid in track during the year in Iowa.....	780
Average number of new ties per mile of road.....	75
What is the average number of years that iron rails last in your track on main line in Iowa? 9 to 10 years.	
What is the average number of years that steel rails last in your track on main line in Iowa? Not yet tested.	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Mason City & Ft. Dodge, at Lehigh, twice.

FENCING IN IOWA.

Give the number of miles needed on both sides of your track in each county in Iowa. About 9 miles; all in Webster county.

ROLLING STOCK.

	Owned.	Total.
Number of baggage, mail and express cars, combination.....	1	
Number of platform and coal cars	10	
Number of other cars	2	
Total number of cars	13	13
Number of locomotives.....		2
Maximum weight of locomotives and tenders, tons.....		30
Average weight of locomotives and tenders, tons.....		25
Number of locomotives equipped with train brake.....		2
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 30 tons		30

MILEAGE TRAFFIC, ETC.*

*No mileage account kept.

FREIGHT TRAFFIC.

Number of tons of local freight carried	56,281
Total tons of freight carried	56,281

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	568	.01
Flour.....	66	.001
Animals	190	.003
Lumber and forest products.....	333	.007
Coal	54,000	.96
Stone and brick	690	.012
Manufactures—articles shipped from point of production	40	.001
Merchandise, and other articles not enumerated above.....	254	.005
Total tons carried	56,281	100

ADDITIONAL QUESTIONS.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? One mail per day; \$411.00 per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$60 per annum at Border Plains.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President--W. C. Willson, Lehigh, Iowa.
Vice-President--George Burnham, Milwaukee, Wisconsin.
Secretary--J. M. Funk, Webster City, Iowa.
Treasurer--J. M. Funk, Webster City, Iowa.
General Manager--W. C. Willson, Lehigh, Iowa.
General Superintendent--Geo. W. Post, Lehigh, Iowa.
Auditor--Samuel McClure, Lehigh, Iowa.
General Passenger Agent--F. E. Willson, Webster City, Iowa.
General Freight Agent--Samuel McClure, Lehigh, Iowa.
General Solicitor--D. D. Chase, Webster City, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

George Burnham, Milwaukee, Wisconsin.
 E. L. Judd, Milwaukee, Wisconsin
 A. K. Hamilton, Milwaukee, Wisconsin.
 W. C. Willson, Webster City, Iowa.
 J. M. Funk, Webster City, Iowa.
 J. Q. Burnham, Milwaukee, Wisconsin.
 Chas. T. Burnham, Milwaukee, Wisconsin.

Date of annual meeting of stockholders, second Wednesday in June.
 General offices of the company are located at Lehigh, Iowa.

STATE OF IOWA, }
 COUNTY OF WEBSTER. } ss.

Walter C. Willson, President and General Manager of the Crooked Creek Railroad & Coal Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

W. C. WILLSON,
President and Gen. Mgr.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

SAMUEL MCCLURE,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 20th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

WEBSTER CITY & SOUTHWESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888,

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	500,000.00	
Amount authorized by vote of the company.....		54,000.00	
Number of shares issued.....		540	
Amount of common stock issued.....			\$ 54,000.00
Total amount paid in, as per books of the company.....			<u>\$ 54,000.00</u>
Total miles of road owned by company.....		13.5	
Amount of stock per mile of road.....	\$	4,000.00	
Amount of stock representing the road in Iowa.....	All.		
Amount of stock held in Iowa		15,900.00	
Total number of stockholders.....		6	
Number of stockholders in Iowa.....		2	

DEBT.

Floating debt:

Incurred for construction.....	\$	62,594.59	
Total amount of floating debt.....			\$ 62,594.59
Total amount of debt liabilities			<u>\$ 62,594.59</u>
Amount of debt per mile of road.....	\$	4,621.89	
Amount of debt representing the road in Iowa	All.		
Amount of stock and debt per mile of road.....		8,621.89	\$ 116,594.59

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	\$	17,919.12
Bridging and masonry.....		3,030.45
Superstructure, including rails.....		69,494.37
Land, land damages, and fences.....		7,576.30
Passenger and freight stations, coal sheds, and water stations.....		3,127.62
Engine houses, car sheds, and turn-tables.....		4,224.76
Interest paid during construction, discounts, etc.....		8,794.88
Engineering, agencies, salaries, and other expenses during construction..		2,755.00
All other items charged to construction not enumerated above.....		1,482.50
Total expended for construction.....	\$	118,394.50

Average cost of construction per mile of road (13.5 miles).....\$ 8,621.89

The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business \$ 75,894.50

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading.....	\$	17,919.12
Bridging and masonry.....		3,030.45
Superstructure, including rails.....		69,494.37
Land, land damages and fences.....		7,576.30
Passenger and freight stations, coal sheds, and water stations.....		3,127.62
Engine houses, car sheds and turn tables.....		4,224.76
Engineering, agencies, salaries and other expenses during construction.....		13,081.88
Total for construction.....	\$	118,394.50
Total expenditures charged to property accounts.....	\$	118,394.50

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	439.66
---------------	----	--------

DESCRIPTION OF ROAD.

Length main line of road from Border Plains to Webster City, in Iowa, miles	13.5
---	------

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile.....	3	480

BOX CULVERTS IN IOWA.

Timber.....	1	30
-------------	---	----

CATTLE-GUARDS.

Number of in Iowa	23	230
-------------------------	----	-----

CROSSINGS IN IOWA.

Number of highway crossings at grade

10

FENCING IN IOWA.

Give the number of miles needed on both sides of your track in each
county in Iowa.....The whole line.

OFFICERS OF THE COMPANY. WITH LOCATION OF OFFICES.

President—A. K. Hamilton, Milwaukee, Wis.
Vice-President—W. C. Willson, Webster City, Iowa.
Secretary—J. M. Funk, Webster City, Iowa.
Treasurer—J. M. Funk, Webster City, Iowa.
General Manager—W. C. Willson, Webster City, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

George Burnham, Milwaukee, Wis.
A. K. Hamilton, Milwaukee, Wis.
E. L. Judd, Milwaukee, Wis.
W. C. Willson, Webster City, Iowa.
Chas. L. Burnham, Milwaukee, Wis.
J. M. Funk, Webster City, Iowa.

Date of annual meeting of stockholders, second Wednesday in June.

Fiscal year of company ends June 30th.

General offices of the company are located at Lehigh, Iowa.

STATE OF IOWA, { ss.
COUNTY OF WEBSTER. }

Walter C. Willson, General Manager of the Webster City & Southwestern Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed,)

[L. S. OF R. E.]

W. C. WILLSON,
General Manager.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

[L. S.]

SAMUEL MCCLURE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 20th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

HUMESTON & SHENANDOAH RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 4,000,000.00	
Amount authorized by vote of the company.....	4,026,000.00	
Number of shares issued.....	40,260	
Amount of common stock issued.....		\$ 4,026,000.00
Amount of preferred stock issued, and conditions of preferment		None.
Total amount paid in, as per books of the company.		<u>\$ 4,026,000.00</u>
Total miles of road owned by company.....	95.45	
Amount of stock per mile of road	\$ 42,179.15	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa.....	2,013,000.00	
Total number of stockholders.....	6	
Number of stockholders in Iowa.....	3	

DEBT.

Funded debt as follows :

2,694 bonds due March 31, 1911; rate of interest, 7 per cent..		\$ 2,684,000 00
Amount of interest paid on same during the year.....	\$ 187,880.00	
Total amount of funded debt.....		<u>\$ 2,684,000 00</u>
Total amount of debt liabilities		<u>2,684,000.00</u>
Amount of debt per mile of road.....	\$ 28,119.44	
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt		\$ 6,710,000.00
Amount of stock and debt per mile of road.....	70,296.50	
Amount of interest paid representing the road in Iowa.....		187,880.00

COST OF EQUIPMENT.

Total cost of road and equipment.....	\$ 6,719,211.93
Average cost of road and equipment per mile (85.45 miles).....	\$ 79,396.14
Proportion of cost of road and equipment for Iowa.....	All.
Average cost of road and equipment per mile in Iowa.....	All.
Actual present cash value of road and equipment.....	} Not known.
Actual cash value of all other property owned, with schedule of same.....	

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 2,151.05	
August, 1887.....		2,211.34	
September, 1887.....		2,378.46	
October, 1887.....		1,931.21	
November, 1887.....		2,087.88	
December, 1887.....		1,827.35	
January, 1888.....		1,529.52	
February, 1888.....		1,825.65	
March, 1888.....		2,160.73	
April, 1888.....		1,809.26	
May, 1888.....		1,452.41	
June, 1888.....		1,678.29	
Totals.....		23,583.31	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 7,463.10	
August, 1887.....		11,945.71	
September, 1887.....		13,331.43	
October, 1887.....		14,030.33	
November, 1887.....		12,763.12	
December, 1887.....		13,592.80	
January, 1888.....		10,235.69	
February, 1888.....		8,339.55	
March, 1888.....		6,195.80	
April, 1888.....		6,309.96	
May, 1888.....		8,073.73	
June, 1888.....		9,393.31	
Totals.....		122,265.54	

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 418.89	\$ 226.00	\$ 56.31	\$ 701.20
August, 1887	418.89	226.00	48.51	693.40
September, 1887	418.89	226.00	52.96	697.85
October, 1887	501.40	226.00	47.70	775.10
November, 1887	565.38	226.00	49.72	841.10
December, 1887	565.38	226.00	1,308.42	1,999.80
January, 1888	565.37	226.00	616.29	1,407.66
February, 1888	565.38	226.00	1,190.54	1,981.92
March, 1888	565.38	226.00	1,042.03	1,833.41
April, 1888	565.37	226.00	1,008.51	1,797.88
May, 1888	565.38	226.00	1,029.55	1,820.93
June, 1888	565.38	226.00	996.61	1,787.99
Totals	6,281.09	2,712.00	7,345.15	16,338.24

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 23,583.31	
From all passengers		\$ 23,583.31
From express and baggage		2,712.00
From mails		6,281.09
Total earnings, passenger department.....	\$	32,576.40

Earnings per train mile run (71,581 miles)\$.46

Earnings, freight :

From local	\$ 122,965.54	
Total earnings, freight department.....	\$	122,965.54

Earnings per train mile run (83,896 miles)..... 1.24

Earnings per train mile run, from all trains earning revenue

(— miles) 91

Proportion of earnings for Iowa All.

Rents received for use of road..... 10.50

Rent of engines..... 6,787.54

Telegraph earnings..... 297.11

Rent of house..... 280.00—

Total earnings from all sources **\$ 162,187.09**

Earnings per mile of road operated (95.45 miles).....\$ 1,699.18

Proportion of earnings for Iowa from all sources All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 31,246.42
Renewal of rails (No. tons laid, steel, 50)	484.62
Renewal of ties (No. laid, 15,960)	6,720.85
Repairs of bridges, including culverts and cattle-guards	3,511.37
Repairs of fences, road-crossings and signs.....	2,044.89
Repairs of buildings, stations and water-tanks	3,024.87
Total	\$ 47,083.02

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	7,996.86
Repairs of passenger cars		1,467.44
Repairs of freight cars		5,294.28
Total	\$	14,760.63

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	12,267.71
Water supply		946.56
Oil and waste		679.43
Locomotive service		13,082.09
Passenger train service		4,801.51
Passenger train supplies		245.83
Freight train service		7,584.70
Freight train supplies		555.26
Damage and loss of freights and baggage		1.63
Damage to property and cattle		873.50
Personal injuries		780.16
Agents and station service		10,684.47
Station supplies		1,157.86
Total	\$	53,722.64

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	7,655.10
Legal expenses		2,108.98
Insurance		866.00
Stationery and printing, outside agencies and advertising		222.76
Contingencies		267.05
Taxes in Iowa	\$	8,637.86
Taxes in other States	None.	
Total taxes		8,637.86
Total	\$	19,839.75

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	47,083.02
Maintenance of motive power and cars		14,760.63
Conducting transportation		53,722.64
General expenses, including taxes		19,839.75
Total operating expenses and taxes	\$	135,296.04

Operating expenses and taxes per mile of road operated (95.45 miles)	\$ 1,417.75
Operating expenses and taxes per train mile run, for trains earning revenue (170,439 miles)	.79.
Proportion of operating expenses and taxes for Iowa	All
Expenses of running and management of passenger trains	12,514.43
Expenses of running and management of passenger trains, per train mile, cents	17.9
Expenses of running and management of freight trains	27,410.59
Expenses of running and management of freight trains, per train mile, cents	27.7
Expenses of running and management of all trains earning revenue	40,225.02
Percentage of expenses to earnings	53.42

GENERAL EXHIBIT.

Total earnings	\$ 162,187.00
Total expenses, including taxes	135,296.04
Net earnings	26,891.05

Rentals, specifying amount paid to each company :

Keokuk & Western Railroad Company	\$ 8,160.00--	8,160.00
Net earnings from operation for year		18,731.05
Add interest on funds loaned for 1887	\$ 2,042.02	
Add interest on funds loaned for 1888	166.68—	2,208.70
Net earnings from all sources	\$	21,940.75
Interest accruing during the year		187,880.00
Interest paid during the year		187,880.00
Interest paid during the year on account of the road in Iowa	All.	
Interest on funded debt		187,880.00
Interest paid on funded debt		187,880.00
Interest on floating debt	None.	
Interest paid on floating debt	None.	
Dividends declared		15,000.00
Interest falling due during the year and not paid		93,940.00
Interest defaulted in preceding years and paid in this		93,940.00
Floating debt liquidated during the year	None.	
Balance for the year		6,940.75
Balance at commencement of the year		32,770.60
Balance at the close of the year, June 30, 1888	\$	39,711.35

GENERAL RECAPITULATION.

Total earnings	\$ 162,187.00
Total operating expenses and taxes	135,296.04
Net earnings above operating expenses and taxes	26,891.05
Net earnings above operating expenses, taxes and rental	18,731.05
Gross earnings per train mile run (170,479 miles)	\$.91
Net earnings per train mile run (.... miles)	.11
Percentage of net earnings to stock and debt	.027
Percentage of net earnings to cost of road and equipment	.027

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	8,637.96
---------------	----	----------

SURPLUS.

Surplus at the commencement of the year	\$	32,770.00
Surplus at the close of the year		39,711.35
The amount invested in railroad stocks	None	
Give the name of each road, and the number of shares owned in each of them and the par value of shares	None	
The amount of its own stock or bonds owned by the company	None	
Amount absorbed in construction		4,137.22
Amount in material and balances from other roads		15,266.65

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and equipment	\$	6,719,311.95
Cash on hand		20,307.48
Material and supplies on hand		11,731.57
Net balance due on traffic and miscellaneous accounts		17,831.69
Due from lessees for rental		93,940.00
	\$	6,863,222.99

CREDIT.

Capital stock	\$	4,026,000.00
Funded debt		2,634,000.00
Local aid		5,174.73
Income		39,711.35
Unpaid vouchers and rolls		14,396.91
Unpaid interest coupons		93,940.00
	\$	6,863,222.99

DESCRIPTION OF ROAD.

Length main line of road from Van Wert to Shenandoah	95.45
Length main line of road in Iowa	All.
Length of double track on main line	None.
Same in Iowa	None.
Branches owned by this company	None.
Total length of branches owned by this company	None.
Total length of road belonging to this company	95.45
Total length of road belonging to this company in Iowa	All.
Aggregate length of sidings and other tracks not above enumerated	8.50
Same in Iowa	All.
Total length of steel rails in tracks in Iowa, exclusive of sidings	6.7
Total length of iron rails in tracks in Iowa	88.66
Weights per yard, steel, 56 and 51.	
Weights per yard, iron, 56.	
Gauge of track, 4 feet, 8 1/2 inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

If any part of the road was first opened for operation during the past year,
state the date : None.

Total miles of road operated by this company	95.45
Total miles of road operated by this company in Iowa not reported by any other company	95.45

STATIONS.

Number of stations on all roads owned by this company	17
Same in Iowa	All.
Number of stations on all roads operated by this company	17
Same in Iowa	All.
Number of telegraph offices in stations in Iowa	15

EMPLOYES.

Average number of persons regularly employed on all roads operated by this company	147
Same in Iowa	All.
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 87,528.23

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	None.	
Combination truss bridges over 100 feet in length	6	700
Iron truss bridges over 100 feet in length	None.	
Wooden trestle and pile	161	23,250
Iron trestle	None.	

BOX CULVERTS IN IOWA.

Timber	172
--------------	-----

CATTLE-GUARDS.

Number of in Iowa	230
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet (B. M.)	50,000
Give the average number of years the trestle and pile bridges last on your road in Iowa	New road.
Give the average number of years that wooden truss bridges last on your road in Iowa	New road.

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	18
Average length of sections, miles	5.3
Average number of men in each section gang	3.4
Number of new ties laid in track during the year in Iowa	15,900
Average number of new ties per mile of road.....	167
New rails laid in track during the year in Iowa—(steel 50 tons) miles	
Total track laid with new rails during the year in Iowa, miles	.057
What is the average number of years that iron rails last in your track on main line.....	New road.
What is the average number of years that iron rails last in your track on branches in Iowa	New road.
What is the average number of years that steel rails last in your track on main line in Iowa.....	New road.
What is the average number of years that steel rails last in your track on branches in Iowa	New road.
What is the average number of years that ties last in your track in Iowa New road.	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? Chicago, Burlington & Quincy, at Clarinda, Iowa. Chicago, St. Paul & Kansas City, temporary crossing two miles east of Goehen, Iowa.	
What railroads cross your road under, and at what locality? Chicago, Burlington & Quincy, at three miles north of Conway, Iowa.	
Number of highway crossings at grade	103
Number of highway crossings over railroad.....	6
Number of highway crossings under railroad.....	9
Number of highway bridges 20 feet above track	2
Number of highway bridges less than 20 feet above track	4

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	43.7
What is the average cost per rod.....	\$.05
What is the total cost of same.....	20,144.45
How many miles of new fencing have you built during the year.....	8.2
Give the number of miles needed on both sides of your track in each county in Iowa :	
In Decatur county.....	20.8
In Ringgold County.....	32.8
In Taylor county	24
In Page county	15.3
Total miles.	93.4

ROLLING STOCK.

Number of passenger cars	2
Number of baggage, mail and express cars	2
Number of box freight cars	12
Number of stock cars	16
Number of platform and coal cars	40
Number of other cars	8
Total number of cars	80
Number of locomotives	18
Maximum weight of locomotives and tenders, tons	38
Average weight of locomotives and tenders, tons	36½
Number of locomotives equipped with train brake	7
Maximum weight of passenger cars, tons	20
Average weight of passenger cars, tons	20
Number of passenger cars equipped with train brake	4
Number of passenger cars equipped with Miller platform and buffer	4
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 38 ; tons	240

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	71,581
Miles run by freight trains during the year	98,896
Miles run by construction, and repair trains during the year	3,686
Total train mileage	174,177

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	76
Average number of cars in freight trains	10.3
Average weight of freight trains, exclusive of freight, tons	141

PASSENGER TRAFFIC.

Number of local passengers carried	30,028
Total number of passengers carried	30,028
Highest rate of fare per mile for any distance, cents	8

FREIGHT TRAFFIC.

Number of tons of through freight carried	96,560
Total tons of freight carried	96,560
Total freight mileage, or tons carried one mile	6,847,505
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	All.

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	144,928
Number of miles run by loaded freight cars west and north	530,919
Number of miles run by empty freight cars east and south.....	431,529
Number of miles run by empty freight cars west and north	69,533
Total freight car mileage.....	1,166,909
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	74.4
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	11.5

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	23½
Rate of speed of freight trains, including stops, miles.....	9½

TONNAGE OF ARTICLES FORWARDED FROM STATIONS WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	18,815	16.88
Flour.....	877	.98
Provisions (beef, pork, lard, etc.).....	531	.55
Animals.....	8,900	9.28
Other agricultural products.....	1,015	1.05
Lumber and forest products.....	6,039	6.24
Coal.....	56,800	58.82
Plaster, lime and cement.....	48	.02
Salt.....	496	.50
Petroleum and oil.....	266	.25
Stone and brick.....	1,548	1.60
Merchandise, and other articles not enumerated above.....	4,184	4.23
Total tons carried.....	96,569	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company pays \$226.00 per month and delivers freight at our stations.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$70.11 per mile per annum for service on one train each way daily, except Sunday.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$300.00.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 95.45.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. October 7	Wm Ryan, trackman	Near Tingley.....	Getting hand-car off track; finger crushed; amputated; lack of care.
October 19	L. R. Craig, conductor.....	Norwich	Coupling cars; finger crushed; amputated; lack of care.
1888. January 6	L. Southard, brakeman.....	Near New Market.....	Fell from train; foot crushed; amputated; lack of care.
April 25	J. E. Durham, brakeman	Clasinda	Fell from train; foot slightly injured; lack of care.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments	..	..	..	..	..	..
Collisions	..	..	..	..	..	..
Caught in frogs, guard rails, or switches	..	..	..	..	..	..
Coupling cars	..	..	..	..	1	..
Falling from train	..	..	..	..	2	..
Getting on and off trains	..	..	..	..	..	..
Highway crossings	..	..	..	..	..	..
Miscellaneous	..	..	..	..	1	..
Overhead and side obstruction	..	..	..	..	..	..
Stealing rides	..	..	..	..	..	..
While intoxicated	..	..	..	..	..	..
Trespassers on track	..	..	..	..	..	..
Total	..	..	..	..	4	..

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	4
Number resulting from lack of caution, carelessness or misconduct	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—James F. How, St. Louis, Mo.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
General Manager—F. C. Murphy, Clarinda, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

James F. How, St. Louis, Mo.
 Geo. S. Grover, St. Louis, Mo.
 Chas. M. Hays, St. Louis, Mo.
 W. W. Baldwin, Burlington, Iowa.
 H. B. Scott, Burlington, Iowa.
 H. E. Jarvis, Burlington, Iowa.

Date of annual meeting of stockholders, second Wednesday of April.

Fiscal year of company ends December 31st.

General offices of the company are located at Clarinda, Iowa.

STATE OF IOWA, } ss.
COUNTY OF PAGE. }

E. C. Murphy, General Manager, and J. H. Ellis, Assistant Treasurer, of the Humeston & Shenandoah Railroad Company, being duly sworn, depose and say that they have caused the foregoing statments to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

E. C. MURPHY,
General Manager.
J. H. ELLIS,
Assistant Treasurer.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

[L. s.]

W. W. MOESMAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

ILLINOIS CENTRAL RAILROAD COMPANY.

FOR THE THREE MONTHS ENDING SEPTEMBER 30, 1888.—LESSEE.

REVENUE FOR THE YEAR—FIRST THREE MONTHS.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 10,187.89	\$ 31,418.49	\$ 41,606.38
August, 1887	9,548.03	35,623.98	45,172.01
September, 1887	12,248.23	37,147.22	49,395.45
October, 1887 .....	.....	.....	.....
November, 1887 .....	.....	.....	.....
December, 1887 .....	.....	.....	.....
January, 1888 .....	.....	.....	.....
February, 1888 .....	.....	.....	.....
March, 1888 .....	.....	.....	.....
April, 1888 .....	.....	.....	.....
May, 1888 .....	.....	.....	.....
June, 1888 .....	.....	.....	.....
Totals	\$ 31,983.65	\$ 104,190.69	\$ 136,174.34

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 31,209.59	\$ 41,030.67	\$ 72,240.26
August, 1887	47,844.21	47,441.02	95,325.23
September, 1887	49,985.03	45,890.82	95,875.85
October, 1887 .....	.....	.....	.....
November, 1887 .....	.....	.....	.....
December, 1887 .....	.....	.....	.....
January, 1888 .....	.....	.....	.....
February, 1888 .....	.....	.....	.....
March, 1888 .....	.....	.....	.....
April, 1888 .....	.....	.....	.....
May, 1888 .....	.....	.....	.....
June, 1888 .....	.....	.....	.....
Total	\$ 129,078.83	\$ 134,362.51	\$ 263,441.34

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 3,985.06	\$ 3,103.22	\$ 1,838.61	\$ 8,926.89
August, 1887.....	3,985.06	3,101.75	2,101.99	9,188.80
September, 1887.....	3,985.06	2,657.14	1,965.49	8,607.69
October, 1887.....				
November, 1887.....			\$ 5,906.00	\$ 26,723.88
December, 1887.....				
January, 1888.....			Rent of tracks included in above.	
February, 1888.....			1,505.62	
March, 1888.....			1,455.00	
April, 1888.....			1,455.00	
May, 1888.....				
June, 1888.....			\$ 4,415.62	\$ 4,415.62
Totals.....	\$ 11,955.18	\$ 8,862.11	\$ 1,490.47	\$ 22,307.76

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$ 104,190.69	
From through passengers.....	31,983.65	
From all passengers.....		\$ 136,174.34
From express and baggage.....		8,862.11
From mails.....		11,955.18
From other sources, passenger department.....		299.97
Total earnings, passenger department.....		\$ 167,291.60

Earnings per train mile run (155,392 miles).....\$ 1.02

Earnings, freight :

From through.....	263,441.34	
From other sources, freight department.....	1,190.50	
Total earnings, freight department.....		\$ 264,631.84

Earnings per train mile run (263,979 miles).....1.02

Earnings per train mile run, from all trains earning revenue (414,371 miles).....1.01

Rents received for use of road.....4,415.62

Total earnings from all sources, 3 months, 1887.....\$ 426,339.06

Earnings per mile of road operated (403.16 miles).....\$ 1,060.12

Proportion of earnings for Iowa.....All.

EXPENSES OF OPERATING THE ROAD FOR JULY, AUGUST AND SEPTEMBER, 1887.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 30,791.44
Renewal of rails (No. tons laid, steel, 665.89).....	37,408.52
Renewal of ties (No. laid, 58,285).....	32,039.35
Repairs of bridges, including culverts and cattle-guards.....	18,905.87
Repairs of fences, road-crossings, and signs.....	1,982.67
Repairs of buildings, stations and water-tanks.....	28,960.38
Total.....	\$ 149,988.03

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	12,792.83
Repairs of passenger cars.....		5,704.28
Repairs of freight cars		18,808.47
Repairs of tools and machinery		605.85
Total	\$	32,411.43

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	33,615.23
Water supply		2,481.52
Oil and waste		3,063.05
Locomotive service.....		28,448.06
Passenger train service		7,736.67
Passenger train supplies		1,480.57
Freight train service		16,904.41
Freight train supplies		2,163.40
Mileage of freight cars (debit balance).....		3,406.58
Telegraph expenses (maintenance and operating).....		6,553.74
Damage and loss of freight and baggage.....		543.47
Damages to property and cattle		1,506.15
Personal injuries		327.94
Agents and station service		24,305.53
Station supplies.....		1,614.10
Total	\$	134,153.72

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	11,112.50
Legal expenses		3,854.43
Insurance		2,943.73
Stationery and printing, outside agencies and advertising.....		4,940.06
Contingencies		5,128.09
Taxes in Iowa	\$	15,628.83
Total taxes		15,628.83
Total	\$	42,907.71

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	149,988.03
Maintenance of motive power and cars.....		32,411.43
Conducting transportation.....		134,153.72
General expenses, including taxes.....		42,907.71
Total operating expenses and taxes.....	\$	359,460.89
Operating expenses and taxes per mile of road operated (402.16 miles)	\$	893.82
Operating expenses and taxes per train mile run, for trains earning revenue (414.371 miles).....		.86
Proportion of operating expenses and taxes for Iowa		359,460.89
Percentage of expenses to earnings		84.3

GENERAL EXHIBIT.

Total earnings.....	\$	426,339.06
Total expenses, including taxes		359,460.89
Net earnings		66,878.17
Rentals, specifying amount paid to each company (three months from June 30 to September 30, 1887—end of lease)	\$	171,533.21
Dubuque & Sioux City.....	\$	76,537.37
Iowa Falls & Sioux City		66,454.34
Cedar Falls & Minnesota.....		28,542.50
Loss		104,455.04
Interest accruing during the year	}	Have no official information.
Interest paid during the year.....		
Interest paid during the year on account of the road in Iowa		
Interest on funded debt.....		
Interest paid on funded debt		
Interest on floating debt.....		
Interest paid on floating debt		
Dividends declared (- per cent)		
Interest falling due during the year and not paid.....		
Interest defaulted in preceding years, and paid in this		
Floating debt liquidated during the year.....		
Balance for the year		
Balance at commencement of the year.....		
Balance October 1, 1887, loss.....	\$	104,455.04

GENERAL RECAPITULATION.

Total earnings.....	\$	426,339.06
Total operating expenses and taxes		359,460.89
Net earnings above operating expenses and taxes		66,878.17
Net earnings above operating expenses, taxes and rental, loss.....		104,455.04
Gross earnings per train mile run (414.37 miles) ...	\$	1.02

TAXES.

PROPORTION OF TAXES FOR THREE MONTHS ENDING SEPTEMBER 30, 1887.

In Iowa	\$	15,638.83
---------------	----	-----------

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Sioux City and Cedar Falls & Minnesota Junction to Eyle, miles.....	402.16
Length of main line Iowa	All.
Total length of road belonging to this company in Iowa	402.16
Same in Iowa	52.58
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	281.63
Total length of iron rails in tracks in Iowa.....	120.53
Weights per yard, steel, 60 lbs.	
Weights per yard, iron, 42 to 60 lbs.	
Gauge of track, 4 ft., 8½ inches.	

**ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.**

Name, description, and length of each :

Dubuque & Sioux City Railroad, miles.....	142.99
Iowa Falls & Sioux City Railroad	183.69
Cedar Falls & Minnesota Railroad.....	75.58
Total length of above roads.....	402.16
Total miles of road operated by this company in Iowa not reported by any other company	402.16

STATIONS.

Number of stations on all roads operated by this company	397
Same in Iowa.....	61
Number of telegraph offices in stations in Iowa.....	55

EMPLOYES.

Same in Iowa	912
Same in Iowa.....	\$ 489,379.16

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	24	4,479
Iron truss bridges over 100 feet in length	1	110
Wooden trestle and pile.....	623	49,882

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	1	20
Less than 20 feet opening.....	17	149

BOX CULVERTS IN IOWA.

Timber.....	43	136
Stone.....	129	367

CATTLE-GUARDS.

Number of in Iowa	543
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet).....	724
--	-----

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	65
Average length of sections, miles.....	6.2
Average number of men in each section gang.....	5
Number of new ties laid in track during the three months in Iowa.....	61,315
Average number of new ties per mile of road	186
New rails laid in track during the three months in Iowa, [steel, 635.89 tons] miles.....	706
Total track laid with new rails during the three months in Iowa, miles.....	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Burlington, Cedar Rapids & Northern at Independence, just west of.

Burlington, Cedar Rapids & Northern at Cedar Falls, just west of.

Central of Iowa at Ackley, just west of.

Burlington, Cedar Rapids & Northern at Iowa Falls, just east of.

Chicago & Northwestern at Webster City, just west of

Mason City & Ft. Dodge at Carbon "Y," just east of.

Des Moines & Ft. Dodge at Tara.

Chicago, Milwaukee & St. Paul at Sioux City.

Chicago, St. Paul, Minneapolis & Omaha at Sioux City.

Sioux City & Pacific at Sioux City.

Chicago, St. Paul & Kansas City at Waverly, just north of.

Chicago, Milwaukee & St. Paul at Charles City, just south of.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul, at Delaware, over.

Chicago, St. Paul & Kansas City, at Waterloo, over.

Chicago, Iowa & Dakota, west of Iowa Falls, under.

Minneapolis & St. Louis, west of Fort Dodge, under.

Waverly Short Line, south of Waverly, under.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa..... 206.46

What is the average cost per rod \$.98

What is the total cost of same..... 64,393.38

How many miles of new fencing have you built during the three months.... 8.14

Give the number of miles needed on both sides of your track in each county

In Iowa :

In Dubuque county..... 6.80

In Delaware county 3.62

In Buchanan county 2.71

In Black Hawk county 14.88

In Grundy county 34

In Butler county..... 19.98

In Franklin county... .. .33

In Hardin county 27.31

In Hamilton county 18.07

In Webster county..... 11.08

In Calhoun county 21.68

In Pocahontas county..... 16.47

In Buena Vista county 45.45

In Cherokee county 43.23

In Plymouth county 62.37

In Woodbury county 5.59

In Bremer county 19.70

In Chickasaw county..... 6.58

In Floyd county 32.78

In Mitchell county..... 32.49

Total miles..... 891.41

ROLLING STOCK.

	Leased.	Owned.	Total
Number of passenger cars	9	15	24
Number of baggage, mail and express cars	5	9	14
Number of box freight, stock, platform, coal and other cars..	200	893	*1,099
Total number of cars.....	220	917	1,137
Number of locomotives	16	41	57
Maximum weight of locomotives and tenders, tons			67
Average weight of locomotives and tenders, tons			55
Number of locomotives equipped with train brake			20
Maximum weight of passenger cars, tons			25
Average weight of passenger cars, tons			21
Number of passenger cars equipped with train brake.....			26
Number of passenger cars equipped with Miller platform and buffer.....			26
The amount of tonnage that can be carried over you road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 55 tons....			190

MILEAGE, TRAFFIC, ETC.

(July, August and September.)

TRAIN MILEAGE.

Miles run by passenger trains during the three months	155,302
Miles run by freight trains during the three months	265,979
Miles run by switching trains during the three months.....	51,599
Miles run by construction and repair trains during the three months.....	24,202
Total train mileage, three months.....	500,008

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.74
Average weight of passenger trains, exclusive of passengers, tons	155
Average number of cars in freight trains.....	12.25
Average weight of freight trains, exclusive of freight, tons	214

PASSENGER TRAFFIC.

Number of through passengers carried	14,151
Number of local passengers carried	26,431
Number of special ticket passengers carried	
Total number of passengers carried	110,582
Total passenger mileage, or passengers carried one mile	5,177,732
Average distance traveled by each passenger, miles.....	46.83
Average amount received from each passenger.....	1.23.14
Highest rate of fare per mile for any distance.....	.04
Lowest rate per mile for any distance.....	.01
Average rate of fare per mile for all passengers, cents.....	2.63

* Box, 500 ; stock, 190 ; coal, 210 ; flat, 100 ; 1,099 cars.

FREIGHT TRAFFIC.

Number of tons of through freight carried	79,703
Number of tons of local freight carried.....	56,098
Total tons of freight carried.....	135,801
Total mileage of through freight (tons carried one mile).....	11,267,500
Total mileage of local freight (tons carried one mile)	7,833,100
Total freight mileage, or tons carried one mile.....	19,099,600
Average rate per ton per mile received for through freight.....	1.15
Average rate per ton per mile received for local freight.	1.71
Average rate per ton per mile received for all freight.....	1.38
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	35

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	1,769,325
Number of miles run by loaded freight cars west and north.....	1,448,039
Number of miles run by empty freight cars east and south.....	573,004
Number of miles run by empty freight cars west and north	700,338
Total freight car mileage	4,491,206
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	24.5
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	32.6

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	22
Rate of speed of freight trains, including stops, miles	11

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DUBUQUE, IOWA,
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 1887.

East bound number of tons.....	50,383
West bound number of tons.....	29,370
Total tons.....	79,703

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain.....	29,384	21.6
Flour.....	5,598	4.1
Provisions (beef, pork, lard, etc).....	4,382	3.2
Animals.....	14,288	10.5
Other agricultural products.....	2,362	2.5
Lumbers and forest products.....	15,117	11.1
Coal.....	25,446	18.8
Plaster, lime and cement.....		
Salt.....	1,480	1.1
Petroleum and oil.....	2,515	1.8
Iron, steel and castings.....		
Stone and brick.....		
Manufactures—articles shipped from point of production.....	2,689	2.0
Merchandise, and other articles not enumerated above.....	31,580	23.3
Total tons carried.....	135,801	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. About \$28,000 per annum; we take their freight at depots.

SLEEPING-CARS.

Do sleeping cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? On sleeping cars operated by Pullman's Palace Car Company owned jointly and equally by the Illinois Central Railroad Company and Pullman Palace Car Company, the usual charges for sleeping car accommodations.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The earnings and expenses are divided equally between the two companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. About \$44,000. Rates fixed by post-office department at Washington based on weight of mails taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 402.16 miles.

REPORT OF ACCIDENTS FOR IOWA DURING JULY, AUGUST AND SEPTEMBER, 1887.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
July 13	Maud Bennett, child .....	.....	Crawled on track ; slightly bruised.
July 13	D. F. Dugan, brakeman .....	.....	Coupling; thumb lacerated.
July 14	J. J. Dowd, baggageman .....	.....	Dog loose in car ; both hands bitten.
July 29	Chas. M. Cross, brakeman .....	.....	Caboose blown over by tornado; slightly bruised.
August 4	M. D. Scroggy, fireman .....	.....	Water guage burst; arm cut by glass.
August 13	J. M. Putnam, brakeman .....	.....	Coupling ; little finger lacerated.
August 26	F. Sanders, passenger .....	.....	Switching passenger cars; side bruised.
August 29	C. W. Dahl, switchman .....	.....	Car window fell; arm bruised.
September 2	Leon Redman, brakeman .....	.....	Coupling; two fingers amputated.
September 8	J. Burbridge, brakeman .....	.....	Struck over head by bridge ; scalp wound.
September 10	Geo. Bothwell, in-vane .....	.....	Walking on track ; killed.
September 13	L. G. Liddle, yardmaster .....	.....	Coupling freight cars ; joint of thumb amputated.
September 17	John Collins, very old man .....	.....	Sitting too close to track; killed.
September 19	W. F. Gould, deaf and dumb .....	.....	Walking on track; scalp wound ; leg broken.
September 19	Walter Mattice, brakeman .....	.....	Coupling; arm lacerated.
September 20	Grant Lemoine, fireman .....	.....	Shaking grate bar ; finger nail torn off.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment						
Collisions						
Caught in frogs, guard rails or switches						
Coupling cars					5	.....
Falling from trains						
Getting on and off trains						
Highway crossings						
Miscellaneous				1	3	1
Overhead obstruction					1	.....
Stealing rides						
While intoxicated						
Trespassers on track			2	.....	.....	3
Total			2	1	9	4

SUMMARY OF ACCIDENTS FOR IOWA.

FOR THREE MONTHS—JULY, AUGUST AND SEPTEMBER, 1887.

Number of persons killed	2
Number of persons injured	14
Number of casualties purely accidental	3
Number resulting from lack of caution, carelessness or misconduct	12
Number of trespassers on track killed	2
Number of trespassers on track injured	3
Suicides in Iowa	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Stuyvesant Fish, New York.*Vice-President*—E. H. Harriman, Chicago, Ill.*Secretary*—A. G. Hackstaff, New York.*Treasurer*—H. DeWolf, Chicago.*General Manager*—E. T. Jeffery, Chicago.*General Superintendent*—C. A. Beck, Chicago.*Superintendent Iowa Lines*—M. Gilleas, Dubuque, Iowa.*Superintendent of Telegraph*—C. S. Jones, Chicago.*General Auditor*—J. C. Welling, Chicago.*General Passenger Agent*—A. H. Hanson, Chicago.*General Freight Agent*—Horace Tucker, Chicago.*General Solicitor*—B. F. Ayer, Chicago.*Superintendent of Machinery*—H. Schlacks, Chicago.

Date of annual meeting of stockholders, second Wednesday in March.

Fiscal year of company ends December 31st.

General offices of the company are located at 78 Michigan avenue, Chicago.

STATE OF ILLINOIS, }
COUNTY OF COOK. } ss.

Edward T. Jeffery, General Manager, and John C. Welling, General Auditor, of the Illinois Central Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

J. C. WELLING.

Subscribed and sworn to before me, this 23d day of September, A. D. 1888.

[L. s.]

BERNT MOE,
Notary Public.

Received and filed in the office of Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
DUBUQUE & SIOUX CITY RAILROAD COMPANY,
RESPECTING OPERATIONS OF THE
CEDAR FALLS & MINNESOTA RAILROAD COMPANY
FOR THE NINE MONTHS ENDING JUNE 30, 1888.

CAPITAL STOCK.

On the 27th September, 1886, a lease was made by the Cedar Falls & Minnesota Railroad Company to the Dubuque & Sioux City Railroad Company, of the roadway extending from the junction of the two roads near Cedar Falls to the Minnesota State line. Only fourteen miles had then been completed, but the lease provided that the lessee should take possession of and operate the rest of the road to be constructed, as the same should be extended from station to station. The term was for forty years from January 1, 1887, and the rent was to be \$1,500 per mile per annum, payable in equal monthly installments. The payment of the rent since October 1, 1887, has been resisted by the Dubuque & Sioux City Company, and a suit is now pending to set aside and cancel the lease. An injunction has been obtained, restraining the Cedar Falls & Minnesota Railroad Company from commencing suit for the collection of the rent.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$.....	\$.....	\$.....
August, 1887 .....	.....	.....	.....
September, 1887 .....	.....	.....	.....
October, 1887	803 00	2,602.29	3,405.29
November, 1887	744 84	2,488.85	3,233.79
December, 1887	816.89	1,908.65	2,624.67
January, 1888	178 91	1,859.41	1,858.32
February, 1888	410 20	1,809 03	2,219.23
March, 1888	496 33	2,399.90	2,896.23
April, 1888	644 62	2,203.54	2,848.16
May, 1888	536 35	1,980.15	2,516 50
June, 1888	505.56	1,835.67	2,341.23
Totals	\$ 5,155.80	\$ 18,787.62	\$ 23,943 42

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$.....	\$.....	\$.....
August, 1887 .....	.....	.....	.....
September, 1887 .....	.....	.....	.....
October, 1887	1,904.72	2,558.73	4,463.45
November, 1887	1,870.17	2,346.94	4,217.11
December, 1887	1,381.83	4,771.36	6,153.19
January, 1888	1,170.63	958.14	2,128.77
February, 1888	1,344.44	2,179.61	3,524.05
March, 1888	1,323.86	2,207.10	3,535.46
April, 1888	1,344.79	2,846.98	4,191.77
May, 1888	1,097.18	2,918.36	4,915.54
June, 1888	1,775.08	3,328.81	5,103.89
Totals	\$ 13,217.20	\$ 24,416.08	\$ 37,633.28

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS AND BAGGAGE.	MISCELLA- NEOUS.	TOTAL.
July, 1887	\$.....	\$.....	\$.....	\$.....
August, 1887 .....	.....	.....	.....	.....
September, 1887 .....	.....	.....	.....	.....
October, 1887	637.80	260.00	8.33	906.13
November, 1887	637.80	260.00	8.33	906.13
December, 1887	637.80	270.00	8.33	916.13
January, 1888	619.47	260.00	8.33	887.80
February, 1888	637.80	250.00	8.33	896.13
March, 1888	637.80	270.00	8.33	916.13
April, 1888	637.80	250.00	8.33	896.13
May, 1888	637.80	270.00	8.00	915.80
June, 1888	637.80	260.00	8.00	905.80
Totals	\$ 5,721.87	\$ 2,350.00	\$ 74.31	\$ 8,146.18
Excess of baggage .....	.....	.....	.....	613.53
Rental .....	.....	.....	.....	147.84
Total .....	.....	.....	.....	\$ 8,907.55

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$	18,787.62	
From through passengers.....		5,165.80	
From all passengers	\$		23,943.42
From express and baggage.....			2,963.83
From mails			5,721.87
From other sources, passenger department			74.31
Total earnings, passenger department.....	\$		32,703.13

Earnings per train mile run (71,930 miles).....\$.45.6

Earnings, freight :

From local.....	24,416.08	
From through	13,217.20	
Total earnings, freight department.....		37,633.23

Earnings per train mile run (61,172 miles).....\$.61.53

Earnings per train mile run, from all trains earning revenue
(133,102 miles).....0.53

Rents received for use of road.....147.84

Total earnings from all sources\$ 70,484.20

Earnings per mile of road operated (75.56 miles).....\$ 933.90

Proportion of earnings for Iowa 70,484.20

EXPENSES OF OPERATING THE ROAD FOR NINE MONTHS.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	24,869.06
Renewal of rails (No. tons laid, steel; no steel).....		
Renewal of ties (No. laid, 1,705).....		
Repairs of bridges, including culverts and cattle-guards.....		10,624.50
Repairs of fences, road crossings and signs.....		262.96
Repairs of buildings, stations and water-tanks.....		1,061.33
Total	\$	36,811.53

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	9,131.35
Repairs of passenger cars.....		3,047.33
Repairs of freight cars.....		1,994.36
Repairs of tools and machinery		334.87
Total	\$	14,497.80

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	11,137.14
Water supply		518.47
Oil and waste		863.11
Locomotive service		8,974.67
Passenger train service		3,293.2
Passenger train supplies		331.2
Mileage of passenger cars (debit balance)		7.29
Freight train service		4,390.5
Freight train supplies		419.9
Mileage of freight cars (debit balance)		1,309.74
Telegraph expenses (maintenance and operating)		4,130.05
Damage and loss of freight and baggage		183.94
Damage to property and cattle		841.5
Personal injuries		314.45
Agents and station service		6,492.65
Station supplies		2,273.32
Sundries		2,233.22
Total	\$	47,491.59

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	5,062.9
Legal expenses		3,080.34
Insurance		1,414.49
Stationery and printing, outside agencies and advertising		4,301.07
Taxes in Iowa	\$	6,038.83
Total taxes		6,038.83
Total	\$	19,867.6

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	36,811.52
Maintenance of motive power and cars		14,497.60
Conducting transportation		47,491.59
General expenses, including taxes		19,867.63
Total operating expenses and taxes	\$	118,668.34
Operating expenses and taxes per mile of road operated (75.58 miles)	\$	1,570.10
Operating expenses and taxes per train mile run, for trains earning revenue (133,102 miles)		39.15
Percentage of expenses to earnings		168.6

TAXES.

Amount paid for 9 months ending June 30, 1898 :		
In Iowa	\$	6,038.83

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Falls to Lyle.....	75.56
Total length of road belonging to this company in Iowa.....	75.56
Total length of iron rails in tracks in Iowa.....	75.56
Weights per yard, iron, 42 to 61 pounds.	
Gauge of track, 4 feet, 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company.....	11
Same in Iowa.....	11
Number of stations on all roads operated by this company.....	11
Same in Iowa.....	11
Number of telegraph offices in stations in Iowa.....	11

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	86
Same in Iowa.....	86
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 61,632.18
Same in Iowa.....	61,632.18

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	2	546
Wooden trestle and pile.....	126	7,902

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	1	8
--------------------------------	---	---

BOX CULVERTS IN IOWA.

Timber.....	15	37
Stone	1	2

CATTLE-GUARDS.

Number of in Iowa	179
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	224,786
Amount of trestle work replaced with earth during the year (lineal feet)	555

ROAD-BED AND TRACK.

Number of track sections in Iowa	12
Average length of sections, miles	6.3
Average number of men in each section gang	5
Number of new ties laid in track during the nine months in Iowa	1,708
Average number of new ties per mile of road	24

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Minnesota & Northwestern, north of Waverly.

Chicago, Milwaukee & St. Paul, south of Charles City.

What railroads cross your road, either over or under, and at what locality?

Waverly Short Line, south of Waverly.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	25.79
What is the average cost per rod, cents	98
What is the total cost of same.....	\$ 7,727.26
Give the number of miles needed, on both sides of your track, in each county in Iowa :	
In Bremer county.....	19.70
In Chickasaw county.....	6.56
In Floyd county.....	32.73
In Mitchell county.....	33.49
Total	91.50

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	71,930
Miles run by freight trains during the year	61,172
Miles run by switching trains during the year.....	12,916
Miles run by construction and repair trains during the year.....	2,541
Total train mileage.....	148,559

PASSENGER TRAFFIC.

Number of through passengers carried	3,532
Number of local passengers carried	24,530
Total number of passengers carried	28,062
Total passenger mileage or passengers carried one mile.....	704,128
Average distance traveled by each passenger, miles	25.10
Average amount received from each passenger, cents	85.35
Highest rate of fare per mile for any distance	\$.04
Lowest rate of fare per mile for any distance	.01
Average rate of fare per mile for all passenger	.0340

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	30,118
Number of tons of local freight carried.....	22,247
Total tons of freight carried.....	52,365
Total mileage of through freight (tons carried one mile).....	1,300,300
Total mileage of local freight (tons carried one mile).....	1,000,300
Total freight mileage, or tons carried one mile	2,300,500
Average rate per ton per mile received for through freight, cents.....	.0101
Average rate per ton per mile received for local freight, cents	.0153
Average rate per ton per mile received for all freight, cents	.013
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road), cents	32

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	207,445
Number of miles run by loaded freight cars west and north	109,737
Number of miles run by empty freight cars east and south.....	57,344
Number of miles run by empty freight cars west and north	69,364
Total freight car mileage	504,880
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	21.6
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	20

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	23
Rate of speed of freight trains per hour, including stops, miles	11

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	14,010	26.8
Flour	1,100	2.1
Provisions (beef, pork, lard, etc.)	333	.6
Animals	4,368	8.3
Other agricultural products	2,068	4.0
Lumber and forest products	10,500	20.0
Coal.....	7,800	14.9
Salt.....	705	1.4
Petroleum and oil.....	540	1.0
Manufactures—articles shipped from point of production	1,313	2.5
Merchandise, and other articles not enumerated above	9,210	17.6
Total tons carried	52,365	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company; about \$3,000 per annum; we take their freight at depots.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? None.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? About \$7,500 per annum; rate fixed by Post-office Department at Washington, based on weight taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company; 75.56 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887 December 26	A. Yaggle, brakeman	Charles City	Coupling; finger lacerated.
1888 January	24 J. Leonard, brakeman	Nashua	Coupling; killed.
February 28	A. Norton, brakeman	Osage	Coupling; leg amputated.
April 6	Peter Joyce, brakeman	Janesville	Coupling; hand contused.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	...	...	...	...	...	...
Collisions	...	...	...	...	...	...
Caught in frogs, guard rails, or switches.	...	...	...	...	...	...
Coupling cars	...	1	...	...	3	...
Falling from trains	...	1	...	...	...	...
Getting on and off trains	...	...	...	...	...	...
Highway crossings	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Overhead obstruction	...	...	...	...	...	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track	...	...	...	...	...	...
Total	...	1	...	...	3	...

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the nine months.....	1
Number of persons injured during the nine months	3
Number of casualties purely accidental during the nine months.....	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. Kennedy Todd, 63 William St., New York.

Vice-President—J. Keene Jr., Elizabeth, New Jersey.

Secretary—C. H. Booth, Dubuque, Iowa.

Treasurer—C. H. Booth, Dubuque, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

J. Kennedy Todd, New York.

C. W. Benson, Sibley, Iowa.

John Crevar, Chicago, Illinois.

F. B. Foot, New York.

Wm. Stewart, New York.

John Keene Jr., Elizabeth, New Jersey.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

Edward T. Jeffrey, General Manager, John C. Welling, General Auditor of the Dubuque & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

E. T. JEFFREY.

J. C. WELLING.

Subscribed and sworn to before me, this 23d day of September, A. D. 1888.

[L. s.]

BERNT MOE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

FOR THE NINE MONTHS ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 5,000,000.00
Amount authorized by vote of the company.....	5,000,000.00
Number of shares issued, 49,996; amount paid in.....	
Amount of common stock issued	\$ 4,999,000.00
Total amount paid in, as per books of the company..	<u>\$ 4,999,000.00</u>
Total miles of road owned by company.....	142.89
Amount of stock per mile of road.....	\$ 34,989.15
Amount of stock representing the road in Iowa, shares.....	49,996
Total number of stockholders.....	37

DEBT.

Funded debt as follows :

Construction bonds due 1894, rate of interest 7 per cent.....	\$ 881,000.00
First mortgage extended, 1883, 5¼ per cent	291,000.00

Floating debt :

Incurred for construction	\$ 669,077.10
Total amount of floating debt	<u>\$ 669,077.10</u>
Total amount of debt liabilities	<u>\$ 1,550,077.10</u>
Amount of debt per mile of road	\$ 10,948.04
Amount of debt representing the road in Iowa, shares.....	49,996
Total amount of stock and debt.....	\$ 6,549,677.10
Amount of stock and debt per mile of road.....	45,837.19
Amount of interest paid representing the road in Iowa.....	36,348.96

COST OF EQUIPMENT.

Total cost of road and equipment.....	<u>\$ 6,561,234.93</u>
Average cost of road and equipment per mile (142.89 miles)	\$ 45,918.06
Proportion of cost of road and equipment for Iowa.....	6,561,234.93

- PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

Grading, siding and yard extension.....	\$	167,680.68
Bridging and masonry.....		56,124.25
Superstructure, including rails.....		236,138.28
Land, land damages, and fences.....		147,425.74
Passenger and freight stations, coal sheds, and water stations.....		116,296.48
Total	\$	713,665.38

REVENUE FOR NINE MONTHS.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....	\$ 5,571.76	\$ 14,917.41	\$ 20,489.17
November, 1887.....	4,618.59	12,658.64	17,377.23
December, 1887.....	4,300.59	11,868.36	16,068.95
January, 1888.....	2,952.24	8,553.17	11,505.41
February, 1888.....	2,138.00	10,403.50	12,541.50
March, 1888.....	3,092.39	13,537.72	16,630.11
April, 1888.....	3,849.26	11,919.69	15,769.15
May, 1888.....	3,448.05	10,396.13	14,444.18
June, 1888.....	4,890.35	13,352.84	18,113.19
Totals	\$ 34,781.23	\$ 106,107.66	\$ 142,838.89

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....	\$ 40,282.46	\$ 24,905.49	\$ 65,187.95
November, 1887.....	36,964.46	14,531.26	51,495.72
December, 1887.....	36,754.43	24,731.55	61,475.98
January, 1888.....	30,683.90	10,618.55	41,162.45
February, 1888.....	38,837.77	12,311.23	51,149.00
March, 1888.....	37,064.51	14,020.39	51,084.90
April, 1888.....	24,364.87	13,859.77	38,214.64
May, 1888.....	23,923.19	11,936.80	35,864.99
June, 1888.....	29,589.21	19,394.98	49,984.19
Totals	\$ 298,709.80	\$ 146,800.02	\$ 445,509.82

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....				
August, 1887.....				
September, 1887.....				
October, 1887.....	\$ 1,446.84	\$ 1,301.89	\$ 750.83	\$ 3,499.56
November, 1887.....	1,495.71	1,310.50	861.33	3,667.54
December, 1887.....	1,495.71	1,312.70	678.33	3,486.74
January, 1888.....	1,318.78	1,253.30	1,003.66	3,475.64
February, 1888.....	1,495.71	1,305.00	775.03	3,475.74
March, 1888.....	1,495.72	1,301.40	917.55	3,714.67
April, 1888.....	1,375.71	1,305.10	849.47	3,390.28
May, 1888.....	1,495.71	1,301.40	566.20	3,363.31
June, 1888.....	1,692.76	1,253.20	718.48	3,664.44
				*2,749.41
Totals	\$ 13,112.65	\$ 11,344.39	\$ 7,120.83	\$ 34,327.36
		*2,749.41	†1,845.40	
		14,093.80	5,375.43	

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$ 108,107.66	
From through passengers.....	34,731.33	
From all passengers		\$ 142,838.99
From express and baggage.....		14,093.70
From mails		13,112.65
From other sources, passenger department.....		1,892.66
Total earnings, passenger department.....		\$ 171,937.99

Earnings per train mile run (176,355 miles)..... 0.97

Earnings, freight :

From local.....	\$ 146,800.00	
From through	296,709.80	
From other sources, freight department.....	2,941.00	
Total earnings, freight department		\$ 446,450.80

Earnings per train mile run (397,310 miles)..... 1.13

Earnings per train mile run, from all trains earning revenue
(573,565 miles).....

Proportion of earnings for Iowa.....	All.	
Rents received for use of road.....		1,845.40
Earnings from all other sources.....		441.77
Total earnings from all sources.....		\$ 622,675.89

Earnings per mile of road operated (142.89 miles)..... 4,357.73

*Excess baggage. †Deduct.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES)

Repairs of road bed and track.....	\$	37,881.18
Renewal of rails (number tons laid, steel, 385.10).....		11,896.38
Renewal of ties (number laid, 8,777).....		4,542.05
Repairs of bridges, including culverts and cattle-guards.....		6,963.75
Repairs of fences, road crossings and signs.....		1,831.63
Repairs of buildings, stations and water tanks.....		6,839.44
Total	\$	69,955.43

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	30,120.46
Repairs of passenger cars.....		15,572.47
Repairs of freight cars.....		37,054.61
Repairs of tools and machinery		2,167.19
Total.....	\$	84,914.73

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	67,841.79
Water supply.....		2,215.17
Oil and waste.....		5,286.98
Locomotive service.....		38,400.86
Passenger train service		4,761.80
Passenger train supplies.....		1,360.00
Mileage of passenger cars (debit balance).....		1,874.54
Freight train service.....		24,455.73
Freight train supplies.....		2,904.65
Mileage of freight cars (debit balance).....		3,379.58
Telegraph expenses (maintenance and operating)		9,263.12
Damage and loss of freight and baggage.....		2,854.01
Damages to property and cattle		3,065.33
Personal injuries.....		1,209.12
Agents and station service		41,117.83
Station supplies		3,958.27
Sundries		7,534.34
Total	\$	222,638.55

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	15,914.38
Legal expenses.....		30,219.59
Insurance		2,511.65
Stationery and printing, outside agencies and advertising		17,722.28
Taxes in Iowa.....	\$	17,690.65
Total taxes		17,690.65
Total.....		84,048.0

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	69,935.43
Maintenance of motive power and cars		84,924.73
Conducting transportation.....		223,558.55
General expenses, including taxes.....		84,049.06
Total operating expenses and taxes.....	\$	<u>462,567.74</u>
Operating expenses and taxes per mile of road operated (142.89 miles).....	\$	3,234.87
Operating expenses and taxes per train mile run, for trains earning revenue (573,565 miles).....		.90.65
Percentage of expenses to earnings.....		74.3

GENERAL EXHIBIT.

Total earnings.....	\$	623,675.89
Total expenses, including taxes.....		462,567.74
Net earnings		160,088.15
Interest accruing during the year.....		93,013.20
Interest paid during the year.....		36,345.96
Interest paid during the year on account of the road in Iowa.....		36,344.96
Interest on funded debt.....		56,313.96
Interest on floating debt, accrued to June 30, 1888 ; not due until October 1, 1888		36,799.24
Dividends declared (1 per cent).....		49,996.00
Interest falling due during the year and not paid.....		20,510.00
Interest in preceding years, and paid in this.....		665.00
Balance for the year, including Cedar Falls & Minnesota.....		31,445.66
Balance at commencement of the year.....		<u>109,007.33</u>
Balance at the close of the year, June 30, 1888.....	\$	<u>130,552.89</u>

GENERAL RECAPITULATION.

Gross earnings per train mile run (573,565 miles).....
Net earnings per train mile run (573,565 miles).....

TAXES.

AMOUNT PAID FOR NINE MONTHS, ENDING JUNE 30, 1888.

In Iowa	\$	17,680.65
---------------	----	-----------

SURPLUS.

Surplus at the commencement of the year	\$	109,007.33
Surplus at the close of the year.....		<u>130,552.89</u>

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Permanent expenditures	\$	6,561,324.93
Land account		34,802.48
United States Trust Company		243.83
Cash		<u>108,592.87</u>
	\$	6,704,874.16

CREDIT.

Capital stock	\$ 4,999,000.00
Fractional share scrip	350.62
Construction bonds, 2d division	555,000.00
Notes in lieu of 1st mortgage bonds.....	295,000.00
Capital stock preferred	100.00
Fractional share scrip.....	143.62
Three div. scrip—1, 2, 3.....	94.05
Unclaimed dividends	1,312.38
Unpaid coupons	2,133.24
Income account.....	130,552.89
Bond—interest in suspense, due July 1, 1898	29,510.00
Bills payable.....	669,077.10
	\$ 10,704,574.10

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Iowa Falls.....	142.89
Total length of road belonging to this company in Iowa.....	142.89
Total length of steel rails in tracks in Iowa, exclusive of sidings	135
Total length of iron rails in tracks in Iowa.....	6.89
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 42 to 61 lbs.	
Gauge of track, 4 feet, 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company	28
Same in Iowa	28
Number of stations on all roads operated by this company.....	23
Same in Iowa.....	23
Number of telegraph offices in stations in Iowa	21

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	889
Amount paid employes, including officials, on all roads operated by this company for the nine months ending June 30, 1898.....	\$ 330,510.94

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	17	2,709
Iron truss bridges over 100 feet in length.....	1	110
Wooden trestle and pile.....	173	13,543

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	1	39
Less than 20 feet opening.	8	56

BOX CULVERTS IN IOWA.

Timber	15	63
Stone.....	118	339

CATTLE-GUARDS.

Number of in Iowa 235

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	109,716
Amount of trestle work replaced with earth during the year (lineal feet)	128

ROAD-BED AND TRACK.

Number of track sections in Iowa	23
Average length of sections, miles	6.2
Average number of men in each section gang	5
Number of new ties laid in track during the nine months in Iowa	8,777
New rails laid in track during the nine months in Iowa—steel (335.10 tons), miles	3.55

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality :
 Burlington, Cedar Rapids & Northern, just west of Independence.
 Burlington, Cedar Rapids & Northern, just west of Cedar Falls.
 Central Iowa, just west of Ackley.

What railroads cross your road, either over or under, and at what locality :
 Chicago, Milwaukee & St. Paul, at Delaware, over.

FENCING IN IOWA.

Give the number of miles needed on both sides of your track in each county in Iowa :

In Dubuque county.....	6.80
In Delaware county	3.62
In Buchanan county	2.71
In Black Hawk county	14.88
In Grundy county.....	.34
In Butler county.....	19.30
In Franklin county	.33
In Hardin county.....	10.74
Total miles	58.72

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of passenger cars.....	9	15	24
Number of baggage, mail and express cars	5	9	14
Number of other cars	206	893	1,099
Total number of cars.....	230	917	1,137
Number of locomotives	16	41	57
Maximum weight of locomotives and tenders, tons.....			67
Average weight of locomotives and tenders, tons			55
Number of locomotives equipped with train brake			20
Maximum weight of passenger cars, tons			26
Average weight of passenger cars, tons			21
Number of passenger cars equipped with train brake.....			23
Number of passenger cars equipped with Miller platform and buffer			23
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine, 55 tons			190

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	176,355
Miles run by freight trains during the year.....	397,310
Miles run by switching trains during the year.....	83,167
Miles run by construction and repair trains during the year.....	7,333
Total train mileage.....	664,065

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.74
Average weight of passenger trains, exclusive of passengers, tons.....	155
Average number of cars in freight trains.....	13.35
Average weight of freight trains, exclusive of freight, tons	214

PASSENGER TRAFFIC.

Number of through passengers carried	15,454
Number of local passengers carried	116,331
Total number of passengers carried	131,775
Total passenger mileage or passengers carried one mile.....	5,684,378
Average distance traveled by each passenger, miles.....	43.14
Average amount received from each passenger, cents.....	103.40
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents.....	2.051

FREIGHT TRAFFIC.

Number of tons of through freight carried	347,562
Number of tons of local freight carried	106,478
Total tons of freight carried	454,035
Total mileage of through freight (tons carried one mile)	25,250,400
Total mileage of local freight (tons carried one mile)	8,549,800
Total freight mileage, or tons carried one mile	33,800,200
Average rate per ton per mile received for through freight	\$.0114
Average rate per ton per mile received for local freight	.0171
Average rate per ton per mile received for all freight	.0132
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa (this should not include fuel or any material for the use of the road)	30

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	3,027,147
Number of miles run by loaded freight cars west and north	2,476,756
Number of miles run by empty freight cars east and south	837,862
Number of miles run by empty freight cars west and north	1,024,053
Total freight car mileage	7,365,818
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	21.7
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	29

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops ; miles per hour	22
Rate of speed of freight trains, including stops ; miles per hour	11

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DUBUQUE, IOWA,
FOR THE NINE MONTHS, ENDING JUNE 30, 1888.

East bound number of tons	237,793
West bound number of tons	109,769
Total tons	347,562

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	165,466	38.4
Flour	11,200	2.4
Provisions (beef, pork, lard, etc.)	16,175	3.5
Animals	50,115	11.3
Other agricultural products	20,442	4.5
Lumber and forest products	41,284	9.1
Coal	85,040	18.7
Salt	6,719	1.5
Petroleum and oil	5,612	1.2
Manufactures—articles shipped from point of production	5,064	1.1
Merchandise, and other articles not enumerated above	46,918	10.3
Total tons carried	454,035	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. About \$16,000 per annum. We take their freight at depots.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars only operated by the Pullman Palace Car Company, owned jointly and equally by the Illinois Central Railroad Company and Pullman Palace Car Company. The usual charges for sleeping car accommodation.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The earnings and expenses are divided equally between the two companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? About \$18,000. Rate fixed by the Post-office Department at Washington, based on weight taken every four years.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company, 142.80 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE NINE MONTHS ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
October 5	Wm. Myers switchman	.....	Coupling; finger amputated.
November 10	W. T. Berry, brakeman	.....	Fell; freight cars; scalp wound.
November 21	Walter Matfee, brakeman	.....	Struck corn-crib roof; back scratched.
December 5	Jas. Clear, brakeman	.....	Stepping on pilot; toe crushed.
December 8	Mike Kelly, night foreman	.....	Firing engine; finger cut.
December 14	A. S. Norton, brakeman	.....	Coupling; finger amputated.
December 18	E. C. Ward, switchman	.....	Uncoupling engine; foot contused.
1888.			
January 6	L. H. Corryell, brakeman	.....	Fell off freight cars; killed.
January 8	C. Linkhart, brakeman	.....	Coupling; thumb amputated.
January 10	W. McCauley, switchman	.....	Coupling; finger crushed.
January 11	Jas. Morgan, brakeman	.....	Coupling; finger end off.
January 31	J. W. Cain, conductor	.....	Coupling; thumb bruised.
February 3	R. D. Barker, brakeman	.....	Coupling; killed.
February 12	E. D. Barker, brakeman	.....	Fell off top of car; killed.
February 19	W. Brown, brakeman	.....	Walking on track killed.
February 21	H. Smith, trespasser	.....	Gauge broke; hand scalded.
February 22	T. W. Place, master mechanic	.....	Coupling; body squeezed.
March 3	J. H. Delson, brakeman	.....	On track; killed.
March 12	J. Palmer, citizen	.....	Coupling; finger amputated.
March 18	J. I. Cole, brakeman	.....	Fell off car; feet bruised.
March 30	C. E. Madison, brakeman	.....	Gauge glass broke; wrist scalded.
April 6	C. E. Whelan, baggage man	.....	Coupling; finger amputated.
April 11	G. J. Rinsy, engineer	.....	Coupling; finger dislocated.
April 21	Nick Whalen, coal bin	.....	Fell out of freight car; arm broken.
May 24	R. O. Kenneson, brakeman	.....	Walking on bridge; body bruised.
June 21	H. A. Brown, check clerk	.....	
June 21	Mrs. Java Stanwood, trespasser	.....	

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....						
Collision						
Caught in frogs, guard rails, or switches.....						
Coupling cars		1	.....	.....	13	.....
Falling from trains		2	.....	.....	2	.....
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous					5	.....
Overhead obstruction.....					1	.....
Stealing rides						
While intoxicated.....						
Trespassers on track.....			2	.....	.....	1
Total		3	2	.....	21	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	5
Number of persons injured during the year.....	23
Number of casualties purely accidental during the entire year.....	5
Number resulting from lack of caution, carelessness or misconduct.....	22
Number of trespassers on track killed	2
Number of trespassers on track injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Stuyvesant Fish.
Vice-President—E. H. Harriman.
Secretary—A. G. Hackstaff.
Treasurer—E. G. H. Gibson.
General Manager—E. T. Jeffery.
General Superintendent—C. A. Beck.
Superintendent—M. Gilleas.
Superintendent of Telegraph—C. S. Jones.
General Auditor—J. C. Welling.
General Passenger Agent—A. H. Hanson.
General Freight Agent—Horace Tucker.
Attorney—W. J. Knight.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

W. D. Guthrie, New York.
 E. H. Harriman, Chicago.
 Albert Willcox, New York.
 E. C. Woodruff, Elizabeth, New Jersey.
 Stuyvesant Fish, New York.
 H. F. Webster, New York.
 John Anshon, New York.
 S. V. R. Cruger, New York.
 W. J. Knight, Dubuque, Iowa.

Date of annual meeting of stockholders, second Wednesday in February.

Fiscal year of company ends December 31.

General offices of the company are located at Dubuque, Iowa.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

Edward T. Jeffery, General Manager, and John C. Welling, General Auditor of the Dubuque & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

E. T. JEFFERY.

J. C. WELLING.

Subscribed and sworn to before me, this 22 day of September, A. D. 1888.

[L. s.]

BERNT MOE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

IOWA FALLS & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 6,000,000.00	
Number of shares issued, 46,000; amount paid in		\$ 4,600,000.00
Amount of common stock issued		<u>4,600,000.00</u>
 Total miles of road owned by company	183.69	
Amount of stock per mile of road	\$ 25,000.00	
Amount of stock representing the road in Iowa	All.	
Total number of stockholders	29	

DEBT.

Funded debt as follows :

First mortgage bonds, due 1917; rate of interest 7 per cent		\$ 2,800,000.00
Amount of interest paid on same during the year	196,000.00	
Interest payable October 1, 1887, deducted from income, leaving balance, \$226,142.82.		

Floating debt :

Incurred for construction	\$ 242,144.62	
Total amount of floating debt		\$ 242,144.62
Total amount of debt liabilities		<u>\$ 3,042,144.62</u>
 Amount of debt per mile of road	\$ 16,561.30	
Amount of debt representing the road in Iowa	3,042,144.62	
Total amount of stock and debt		7,642,144.62
Amount of stock and debt per mile of road	41,561.30	
Amount of interest paid representing the road in Iowa	96,000.00	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Grading.....	} Unable to give this in detail.
Bridging and masonry	
Superstructure, including rails	
Land, land damages, and fences.....	
Passenger and freight stations, coal sheds, and water stations.....	
Engine houses, car sheds, and turn-tables	
Machine shops, including machinery and tools.....	
Interest paid during construction, discounts, etc.....	
Engineering, agencies, salaries, and other expenses during construction..	
All other items charged to construction not enumerated above.....	
Double track	
Total expended for construction.....	\$ 7,857,665.17

Average cost of construction per mile of road (183.69 miles).....\$ 42,332.38

Proportion of cost of construction for Iowa All.

COST OF EQUIPMENT.

(No equipment.)

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

(Included in "Total expended for construction.")

Grading, sidings and yard extensions.....	\$ 64,016.27
Bridging and masonry.	591.00
Superstructure, including rails	104,506.78
Land, land damages and fences.....	38,845.34
Passenger and freight stations, coal sheds, and water stations.....	57,639.56
Machine shops, including-machinery and tools.....	7,657.23
Total.....	\$ 272,665.17

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			
August, 1887			
September, 1887			
October, 1887	\$ 4,056.66	17,995.91	\$ 22,092.57
November, 1887	3,506.40	14,505.44	17,811.84
December, 1887	1,732.54	14,916.89	16,649.43
January, 1888	1,904.90	9,083.03	10,987.93
February, 1888	1,655.47	11,688.14	13,343.61
March, 1888	2,872.46	14,308.86	16,681.32
April 1888	2,866.51	12,636.07	15,442.58
May 1888	2,883.04	11,865.09	14,248.13
June, 1888	3,415.29	15,189.90	18,555.19
Totals	\$ 23,673.27	\$ 129,239.33	\$ 145,912.60

REPORT OF RAILROAD COMMISSIONERS.

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	.....	.....	.....
August, 1887.....	.....	.....	.....
September, 1887.....	.....	.....	.....
October, 1887.....	\$ 28,449.02	\$ 26,770.35	\$ 55,219.37
November, 1887.....	28,143.07	32,781.37	60,924.44
December, 1887.....	27,078.57	30,176.07	57,254.64
January, 1888.....	21,903.13	30,006.94	51,910.07
February, 1888.....	27,768.74	27,907.25	55,675.99
March, 1888.....	28,191.42	28,938.01	57,129.43
April, 1888.....	18,146.08	18,148.17	36,294.25
May, 1888.....	17,873.23	17,942.63	35,815.86
June, 1888.....	21,022.48	26,065.90	47,088.38
Totals	\$ 317,673.73	\$ 228,795.96	\$ 446,469.72

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS AND EXCESS BAGGAGE.	MISCELLA- NEOUS.	TOTAL.
July, 1887.....	.....	.....	.....	.....
August, 1887.....	.....	.....	.....	.....
September, 1887.....	.....	.....	.....	.....
October, 1887.....	\$ 1,851.55	\$ 1,086.74	\$ 1,156.33	\$ 4,094.62
November, 1887.....	1,851.55	1,149.64	1,170.33	4,171.52
December, 1887.....	1,851.55	984.05	1,183.83	4,019.43
January, 1888.....	1,851.55	1,050.45	1,306.24	4,208.24
February, 1888.....	1,851.55	1,187.61	1,388.23	4,427.39
March, 1888.....	1,851.55	1,121.00	1,434.95	4,407.50
April, 1888.....	1,593.51	1,078.50	1,421.57	4,093.58
May, 1888.....	1,851.55	1,152.05	1,422.19	4,425.79
June, 1888.....	2,259.39	1,008.18	1,352.91	4,620.47
Totals	\$ 16,813.74	\$ 9,818.22	\$ 11,959.58	\$ 38,591.54
Rent of tracks .....	.....	.....	10,112.50	10,112.50
Miscellaneous total .....	.....	.....	\$ 1,846.08	\$ 23,478.04

ANALYSIS OF EARNINGS.

Earnings, passenger :

From passengers.....	\$ 122,220.23	
From through passengers.....	22,673.27	
From all passengers		\$ 145,912.00
From express and baggage.....		9,818.22
From mails		16,813.74
From other sources, passenger department.		1,709.63
Total earnings, passenger department.....		\$ 174,254.19

Earnings per train mile run, estimated (187,125 miles)..... .93

Earnings, freight :

From local.....	228,795.90	
From through	217,673.43	
From other sources, freight department.....	136.45	
Total earnings, freight department.....		\$ 446,606 17

Earnings per train mile run [407,607 miles]. 1.00

Earnings per train mile run for all trains earning revenue

(504,742 miles)..... 1.04

Proportion of earnings for Iowa.....All

Rents received for use of road. 10,112.50

Total earnings from all sources.....
\$ 630,972.86

Earnings per mile of road operated (183.60 miles)..... 3,434.96

Proportion of earnings for Iowa..... 630,977.86

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 28,527.16
Renewal of rails, (No. laid, steel, —)	40,658.88
Renewal of ties (No. laid, —)	8,431.71
Repairs of bridges, including culverts and cattle-guards.....	11,637.96
Repairs of fences, road-crossings and signs	1,233.58
Repairs of buildings, stations and water-tanks	1,680.32
Total	\$ 97,731.24

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	31,704.12
Repairs of passenger cars.....	9,805.29
Repairs of freight cars	24,671.21
Repairs of tools and machinery.....	7,241.95
Total	\$ 67,860.94

CLASS 3--CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	79,870.72
Water supply		2,967.15
Oil and waste		5,168.74
Locomotive service.....		48,205.80
Passenger train service.....		7,891.83
Passenger train supplies		1,544.41
Mileage of passenger cars (debit balance)		1,597.26
Freight train service		27,335.58
Freight train supplies		3,036.19
Mileage of freight cars (debit balance)		7,851.47
Telegraph expenses (maintenance and operating)		11,616.79
Damage and loss of freight and baggage.. ..		289.45
Damage to property and cattle		4,528.90
Personal injuries		2,326.95
Agents and station service		36,987.85
Station supplies.....		8,415.99
Sundries.		3,645.58
Total	\$	252,520.96

CLASS 4--GENERAL EXPENSES.

Salaries of general officers and clerks	\$	18,130.00
Legal expenses		9,126.35
Insurance.....		2,680.70
Stationery, printing, outside agencies and advertising.....		17,697.47
Taxes in Iowa.....	\$	23,441.31
Total taxes		23,441.31
Total	\$	71,075.83

RECAPITULATION OF EXPENSES.

Maintenance of way and building	\$	97,731.24
Maintenance of motive power and cars		67,860.94
Conducting transportation		252,520.96
General expenses, including taxes		71,075.83
Total operating expenses and taxes	\$	489,188.97
Operating expenses and taxes per mile of road, operated (183.69 miles).....	\$	2,706.34
Operating expenses and taxes per train mile run, for trains earning revenue 594,743 miles	.83	
Proportion of operating expenses and taxes for Iowa	\$	489,188.97
Operating expenses and taxes chargeable to passenger trains on basis of train mileage.....		150,053.94
Operating expenses and taxes per passenger train mile.....		2.61
Operating expenses and taxes per freight train mileage basis.....		332,135.03
Operating expenses and taxes per freight train mile.....		1.20
Percentage of expenses to earnings.....		78.8

GENERAL EXHIBIT.

Total earnings.....	\$	630,972.86
Total expenses, including taxes.....		489,188.97
Net earnings		141,783.89
Interest accruing during the nine months		108,898.51
Interest paid during the year		194,477.50
Interest paid during the year on account of the road in Iowa.....		194,477.50
Interest on funded debt, coupon, April 1, 1888.		96,000.00
Interest paid on funded debt		194,477.50
Interest on floating debt (accrued, \$10,896.51) not due until October 1, 1888...		
Dividends declared (5.8 per cent)		28,750.00
Interest falling due during the year and not paid		4,427.50
Interest in preceding years and paid in this.		2,906.00
Balance for the year		243,176.71
Balance at commencement of the year		228,142.82
Balance at the close of the year, June 30, 1888	\$	471,819.53

GENERAL RECAPITULATION.

Total earnings	\$	630,972.86
Total operating expenses and taxes.....		489,188.97
Net earnings above operating expenses and taxes		141,783.89
Net earnings above operating expenses, taxes and rental		
Gross earnings per train mile run (761,845 miles).....	\$	0.82.8
Net earnings per train mile run (761,845 miles)		0.18.6

TAXES.

AMOUNT PAID FOR NINE MONTHS, ENDING JUNE 30, 1888.

In Iowa	\$	23,411.31
---------------	----	-----------

SURPLUS.

Surplus at the commencement of the year	\$	228,142.82
Surplus at the close of the year.....		243,176.71

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Permanent expenditures	\$	7,857,685.17
Cash		32,976.16
Total	\$	7,890,641.33

CREDIT.

Capital stock	\$	4,600,000.00
First mortgage bonds.....		2,800,000.00
Income account		243,176.71
Overdue coupon account.....		5,320.00
Bills payable		242,144.62
Total	\$	7,890,641.33

DESCRIPTION OF ROAD.

Length of main line of road from Iowa Falls to Sioux City, miles	183.69
Total length of road belonging to this company in Iowa.....	183.69
Aggregate length of sidings and other tracks not above enumerated (all in Iowa)	20.18
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	183.69
Weights per yard, steel, 66 pounds.	
Weights per yard, iron, 42 to 61 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	183.69
Total miles of road operated by this company in Iowa not reported by any other company.....	183.69

STATIONS.

Number of stations on all roads owned by this company	28
Same in Iowa	28
Number of stations on all roads operated by this company.....	28
Same in Iowa	28
Number of telegraph offices in stations in Iowa.....	22

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	729
Same in Iowa	729
Amount paid employes, including officials, on all roads operated by this company for the nine months ending June 30, 1888.....	\$ 300,472.65
Same in Iowa.....	300,472.65

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	5	560
Combination truss bridges over 100 feet in length, stone	10	
Wooden trestle and pile.....	67	27,429

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	8	85
---------------------------------	---	----

BOX CULVERTS IN IOWA.

Timber	10	25
Stone	7	17

CATTLE-GUARDS.

Number of in Iowa.....	135
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the nine months, feet (B. M.)	275,125
Amount of trestle work replaced with earth during the year (lineal feet)	116

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	30
Average length of sections, miles.....	6.2
Average number of men in each section gang	5.1
Number of new ties laid in track during the year in Iowa.....	9,925
Average number of new ties per mile of road.....	186
New rails laid in track during the year in Iowa, steel (940.77 tons), miles....	9.97
Total track laid with new rails during the year in Iowa, miles.....	9.97

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
 Burlington, Cedar Rapids & Northern, just east of Iowa Falls.
 Chicago & Northwestern, just west of Webster City.
 Mason City & Fort Dodge, just east of Carbon City.
 Des Moines & Fort Dodge, at Tara.
 Chicago, Milwaukee & St. Paul, at Sioux City.
 Sioux City & Pacific, at Sioux City.
 Chicago, St. Paul, Minneapolis & Omaha, at Sioux City.

What railroads cross your road, either over or under, and at what locality :
 Minneapolis & St. Louis, just west of Fort Dodge.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	62.03
What is the average cost per rod	\$.98
What is the total cost of same.....	20,461.95
How many miles of new fencing have you built during the nine months.....	1.06

Give the number of miles needed on both sides of your track in each county in Iowa :

In Webster county	9.26
In Calhoun county.....	37.96
In Pechahontas county	31.34
In Buena Vista county	42.72
In Cherokee county	41.87
In Plymouth county.....	53.88
In Woodbury county.....	3.18
Total miles.	220.21

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	187,125
Miles run by freight trains during the year	407,607
Miles run by switching trains during the year	145,821
Miles run by construction, and repair trains during the year.....	21,262
Total train mileage.....	761,845

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.74
Average weight of passenger trains, exclusive of passengers, tons.....	155
Average number of cars in freight trains.....	13.25
Average weight of freight trains, exclusive of freight, tons.....	214

PASSENGER TRAFFIC.

Number of through passengers carried	15,083
Number of local passengers carried	109,699
Total number of passengers carried	124,782
Total passenger mileage or passengers carried one mile.....	5,590,978
Average distance traveled by each passenger, miles.....	44.8
Average amount received from each passenger, cents	116.93
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents.....	1
Average rate of fare per mile for all passengers, cents	2.61

FREIGHT TRAFFIC.

Number of tons of through freight carried	204,773
Number of tons of local freight carried.....	163,883
Total tons of freight carried.....	368,656
Total mileage of through freight, tons carried one mile	18,100,000
Total mileage of local freight, tons carried one mile.....	13,050,000
Total freight mileage, or tons carried one mile.....	31,150,000
Average rate per ton per mile received for through freight	1.30
Average rate per ton per mile received for local freight.....	1.75
Average rate per ton per mile received for all freight	1.43
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	40

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	2,451,507
Number of miles run by loaded freight cars west and north	2,005,779
Number of miles run by empty freight cars east and south.....	786,418
Number of miles run by empty freight cars west and north	961,177
Total freight car mileage.....	6,204,881
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	24
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	32.4

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	22
Rate of speed of freight trains, including stops, miles	11

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	Tons.	Per cent,
Grain	135,761	37.8
Flour	4,692	1.3
Provisions (beef, pork, lard etc.).....	8,585	2.4
Animals.....	29,900	8.4
Other agricultural products.....	18,902	5.3
Lumber and forest products	24,867	6.9
Coal.....	59,886	16.7
Salt.....	3,123	.9
Petroleum and oil.....	3,332	.9
Manufactures—articles shipped from point of production ...	1,932	.5
Merchandise, and other articles not enumerated above.....	67,853	18.9
Total tons carried	358,833	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Adams Express Company, about \$12,000 per annum; we take their freight at depots.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Only sleeping-cars, operated by Pullman Palace Car Company, owned jointly and equally by the Illinois Central Railroad Company the Pullman Palace Car Company. The usual charges for sleeping-car accommodations.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The earnings and expenses are divided equally between the two companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? About \$20,000 per annum. Rate fixed by post office department at Washington based on weight taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 182.69 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE NINE MONTHS, ENDING JUNE 30, 1888.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
October 23	C. Hanson, section man.	.....	Fell off bridge; thigh broken.
October 27	John Whalen, brakeman	.....	Coupling; thumb and finger amputated.
November 21	O. P. Giltz, brakeman	.....	Coupling; finger amputated; foot bruised.
December 4	G. Manard, fireman	.....	Coupling; finger amputated.
December 11	J. F. Burkheimer, brakeman	.....	Coupling; hand and thumb lacerated.
December 21	G. E. Roper, switchman	.....	Tank chain broke; shock.
December 26	Henry Rice, switchman	.....	Coupling; finger broken.
1888.			
January 5	J. Donnelly, brakeman	.....	Torpedo exploded; thigh cut.
January 8	F. Ashe, switchman	.....	Slipped on ice; leg lacerated.
January 15	J. McDermot, brakeman	.....	Fell between cars; killed.
January 26	H. F. Gates, engineer	.....	Reversing engine; back sprained.
January 26	H. McDonald, passenger	.....	Collision; slight bruises.
February 16	Charles Wakefield, citizen	.....	Fell between freight cars; killed.
February 19	G. D. Barker, brakeman	.....	Coupling; killed.
February 23	H. Hurley, engineer	.....	Collision; right arm scalded.
March 2	J. Tynan, brakeman	.....	Fell; hips bruised.
March 25	J. F. Burkheimer, brakeman	.....	Coupling; finger amputated.
March 31	William Bradley, switchman	.....	Coupling; thumb lacerated.
April 8	J. A. Fuller, brakeman	.....	Coupling; ankle broken.
April 21	William Collister, switchman	.....	Rail projecting over cars; foot bruised.
April 21	H. McDonald, brakeman	.....	Coupling; three fingers lacerated.
May 18	A. Harrington, brakeman	.....	Coupling; three fingers lacerated.
May 20	F. Daniels, yardmaster	.....	Coupling; hand torn.
May 24	W. L. French, passenger	.....	On platform; scalp wound.
June 9	C. McElrath, brakeman	.....	Stepping on pilot; foot hurt.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....						
Collisions.....				1	1	.....
Caught in frogs, guard rails, or switches.....						
Coupling cars.....		1	.....	.....	18	.....
Falling from train.....		1	1	.....	.....	.....
Getting on and off trains.....		1	.....	.....	.....	.....
Highway crossings.....						
Miscellaneous.....					7	.....
Overhead and side obstruction.....						
Stealing rides.....						
While intoxicated.....				1	.....	.....
Trespassers on track.....						
Total.....		2	1	2	21	.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during 9 months.....	3
Number of persons injured during 9 months.....	23
Number of casualties purely accidental during the entire 9 months.....	5
Number resulting from lack of caution, carelessness or misconduct.....	21
Number of persons injured while intoxicated.....	1
Number of trespassers on track killed.....	1
Number of tramps or others stealing rides killed or injured.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Stuyvesant Fish.
Vice-President—E. H. Harriman.
Secretary—A. G. Hackstaff.
Treasurer—E. T. H. Gibson.
General Manager—E. T. Jeffery.
General Superintendent—C. A. Beck.
Superintendent—M. Gilleas.
Superintendent of Telegraph—C. S. Jones.
General Auditor—J. C. Welling.
General Passenger Agent—A. H. Hanson.
General Freight Agent—Horace Tucker.
Attorney—W. J. Knight.
Superintendent of Machinery—H. Schlacks.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Stuyvesant Fish, 214 Broadway, New York.
 E. H. Harriman, Chicago, Illinois.
 Sidney Webster, 29 Nassau St., New York.
 Walter Luttgen, 34 Wall St., New York.
 S. V. R. Crager, 187 Fulton St., New York.
 John Elliott, 58 Wall St., New York.
 E. T. Jeffery, Chicago, Ill.

Date of annual meeting of stockholders, second Monday in February in each year.

Fiscal year of company ends December 31st.

General offices of the company are located at Dubuque, Iowa.

STATE OF ILLINOIS, }
COUNTY OF COOK. } ss.

Edward T. Jeffery, General Manager, and John C. Welling, General Auditor of the Iowa Falls & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

J. T. JEFFERY.

J. C. WELLING.

Subscribed and sworn to before me, this 22d day of September, A. D. 1888.

[L. s.]

BRENT MOE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 24th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CEDAR RAPIDS & CHICAGO RAILROAD COMPANY.

ROAD UNDER CONSTRUCTION.

CAPITAL STOCK.

Amount authorized.....	\$	1,500,000.00
------------------------	----	--------------

DEBT.

Funded debt:

Five per cent gold bonds, due December 1, 1935.....		830,000.00
---	--	------------

COST OF ROAD TO JUNE 30, 1898.

Grading.....	\$	150,920.19
Bridging and masonry.....		73,442.54
Superstructure, including rails.....		254,193.46
Right of way and fences.....		81,360.85
Station buildings, coal sheds and water stations.....		17,529.52
Engine houses and machine shops.....		5,085.46
Interest and discount.....		31,195.84
Engineering.....		13,770.83
Other items.....		1,714.46
Total.....	\$	631,230.14

EARNINGS TO JUNE 30, 1898.

(Applied to cost of road.)

Freight.....	\$	6,063.09
Passenger.....		3,565.92
Total.....	\$	9,629.01

BALANCE SHEET, JUNE 30, 1888.

CREDIT.

Construction.....	\$ 681,230.14
Accounts payable.....	630.00
Bills receivable	208,836.20
	\$ 840,677.00

DEBIT.

Funded debt.....	\$ 830,000.00
Accounts payable.....	10,635.41
Unclaimed wages	51.68
	\$ 840,677.00

Length main track, miles.....	41.85
Length side track, miles.....	2.33
Length steel in track (exclusive of sidings), miles.....	41.85
Weight of steel per yard, 56 pounds.	
Road first opened for business, January 30, 1888.	
Number of stations.....	7
Number of telegraph offices.....	6
Number of employees.....	317
Wages paid at rate of about \$82,000.00 per annum.	

BRIDGES.

Wooden truss over 100 feet long.....	3
Wooden trestle and pile.....	68
Cattle guards.....	77
Track sections	7
Average number of men in each gang.....	4
Railroad crossings at grade.....	None.
Railroad crossings under grade.....	1
Highway crossings at grade.....	45
Highway crossings over railroad.....	None.
Highway crossings under railroad.....	6

FENCING.

Four barb wire, posts 16 feet apart, miles.....	78.34
---	-------

TELEGRAPH.

Owned by Western Union Telegraph Company, mile.....	41.85
---	-------

J. C. WELLING,
General Auditor.

Chicago, October 8, 1888.

REPORT OF THE CHEROKEE & DAKOTA RAILROAD COMPANY,

ROAD UNDER CONSTRUCTION.

CAPITAL STOCK.

Capital stock authorized	\$	5,000,000.00
--------------------------------	----	--------------

DEBT.

Funded debt—Five per cent gold bonds due December 1, 1935.....		8,100,000.00
--	--	--------------

COST OF ROAD AND EQUIPMENT TO JUNE 30, 1898.

CONSTRUCTION.

Grading.....	\$	385,080.50
Bridging and masonry		358,358.06
Superstructure, including rails.....		1,061,184.40
Right of way and fences.....		101,462.83
Station buildings, coal sheds and water stations.....		128,083.36
Engine houses, machine shops, machinery and tools.....		59,378.39
Interest, discounts, etc.....		116,581.85
Engineering		38,222.77
Other items		30,963.28
Total	\$	2,377,815.62

EQUIPMENT.

Locomotives	\$	192,500.00
Total	\$	2,569,315.62

EARNINGS DURING CONSTRUCTION, BEGINNING WITH NOVEMBER, 1887.

(Applied to cost of road.)

Freight	\$	43,837.50
Passenger.....		14,314.46
Express.....		1,200.00
Total	\$	59,341.96

BALANCE SHEET, JUNE 30, 1888.

DEBIT.

Construction.....	\$	2,277,315.62
Equipment.....		92,500.00
Accounts receivable.....		68.68
Bills receivable.....		771,547.34
	\$	3,141,431.64

CREDIT.

Funded debt.....	\$	3,100,000.00
Accounts payable		40,397.92
Unclaimed wages		1,033.72
	\$	3,141,431.62

MILEAGE OF ROAD.

Cherokee Junction to Onawa, miles	59.10
Cherokee Junction to Sioux Falls, Dakota, miles.....	96.47
Total.....	155.57
In Iowa, miles.....	129.20
Sidings—Whole line, miles.....	12.37
In Iowa, miles.....	8.56
Steel rails, exclusive of sidings, miles.....	129.20
Weight per yard, 60 lbs.	
Gauge of track, 4 ft., 8½ in.	

OPENED FOR BUSINESS NOVEMBER, 1887.

Total number of stations	24
Number of stations in Iowa.....	18
Number of telegraph offices in Iowa.....	18
Total number of employees.....	885
Employees in Iowa.....	725
Wages paid.....	\$ 37,584.49
Wages paid in Iowa.....	30,819.60
Iron bridges over 100 feet long	11
Wooden trestle and pile.....	187
Box culverts.....	117
Cattle guards	167
Track sections.....	21
Average length, miles.....	6
Number of men in each section gang	5

RAILROAD CROSSINGS AT GRADE.

St. Louis City & Pacific at Onawa.

Chicago, Milwaukee & St. Paul at 1¼ miles south of Smithland.

Chicago & Northwestern at Correctionville.

Chicago, Milwaukee & St. Paul at Sheldon.

Chicago, St. Paul, Minneapolis & Omaha at Sheldon.

Burlington, Cedar, Rapids & Northern at Rock Rapids.

Chicago, St. Paul, Minneapolis & Omaha 3 miles north of Rock Rapids.

RAILROAD CROSSINGS OVER GRADE.

Chicago & Northwestern 2 miles north of Calumet.

HIGHWAY CROSSING.

At grade.....	162
Under grade.....	2

FENCING.

Five barb wire, posts 16 feet apart.

Miles of road in Iowa, fenced.....	88
------------------------------------	----

TELEGRAPH.

Owned by Western Union Telegraph Company, miles.....	129.20
--	--------

J. C. WELLING,
General Auditor.

Chicago, October 8, 1888.

REPORT

OF THE

IOWA NORTHERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 2,000,000.00		
Amount authorized by vote of the company.....	90,000.00		
Number of shares issued, 900 ; amount paid in		\$	90,000.00
Amount of common stock issued.....			90,000.00
No preferred stock.			
Total miles of road owned by company.....	5.93		
Amount of stock per mile of road.....	\$ 15,000.00		
Amount of stock representing the road in Iowa.....	90,000.00		
Amount of stock held in Iowa	90,000.00		
Total number of stockholders.....	6		
Number of stockholders in Iowa.....	6		

DEBT.

Funded debt as follows :

Fifty \$1,000 bonds due May 1, 1902, rate of interest 6 per cent		\$	50,000.00
Amount of interest paid on same during the year.....	\$ 3,000.00		
Amount of debt per mile of road.....	8,333.33		
Amount of debt representing the road in Iowa.....			50,000.00
Total amount of stock and debt			140,000.00
Amount of stock and debt per mile of road.....	23,333.33		
Amount of interest paid representing the road in Iowa.....			3,000.00

COST OF ROAD AND EQUIPMENT.

The road was built by contract. Payment made in stock and bonds as heretofore reported \$15,000 per mile in stock and \$10,000 per mile in bonds.

COST OF EQUIPMENT.

Locomotives. Entire equipment leased.

Total for equipment, rental	\$	1,233.36
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business	\$	11,880.00

PROPERTY ACCOUNTS.

No increase of capital or debt have been made during the year.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL	TOTAL
July, 1887.....	\$	192.22	\$ 192.22
August, 1887.....		178.33	178.33
September, 1887.....		216.63	216.63
October, 1887.....		183.50	183.50
November, 1887.....		152.50	152.50
December, 1887.....		197.58	197.58
January, 1888.....		132.71	132.71
February, 1888.....		110.14	110.14
March, 1888.....		214.63	214.63
April, 1888.....		142.86	142.86
May, 1888.....		136.08	136.08
June, 1888.....		79.70	79.70
Totals		1,936.86	1,936.86

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL	TOTAL
July, 1887.....	\$	580.63	\$ 580.63
August, 1887.....		964.38	964.38
September, 1887.....		1,133.63	1,133.63
October, 1887.....		882.65	882.65
November, 1887.....		1,666.47	1,666.47
December, 1887.....		1,928.13	1,928.13
January, 1888.....		2,027.89	2,027.89
February, 1888.....		2,540.79	2,540.79
March, 1888.....		1,145.36	1,145.36
April, 1888.....		1,069.56	1,069.56
May, 1888.....		502.16	502.16
June, 1888.....		395.65	395.65
Totals		14,837.28	14,837.28

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	\$	1,936.86
Total earnings, passenger department.....	\$	1,936.86
Earnings per train mile run (10,016 miles)		
Earnings, freight :		
From local	\$	14,857.28
Total earnings, freight department	\$	14,857.28
Earnings per train mile run (10,016 miles).....		1.4833
Earnings per train mile run, from all trains earning revenue (10,016 miles)		1.6765
Proportion of earnings for Iowa	All.	
Total earnings from all sources	\$	16,794.14
Earnings per mile of road operated (5.93 miles).....	\$	2,835.43
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	1,461.43
Renewal of rails (No. tons laid, iron, 15)		453.94
Renewal of ties (No. laid, 400)		224.38
Total	\$	2,139.75

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	}	Rent of equipment	\$	1,233.36
Repairs of passenger cars				
Repairs of freight cars.....				
Repairs of tools and machinery.....				
Total.....			\$	1,233.36

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	1,407.35
Oil and waste.....		141.44
Locomotive service.....		1,740.00
Freight train service, brakemen		420.00
Telegraph expenses (maintenance and operating)—telephone.....		20.90
Personal injuries		19.00
Sundries.....		238.67
Total.....	\$	3,987.11

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	1,380.00
Stationery and printing, outside agencies and advertising.....		1.25
Taxes in Iowa.....		481.19
Total	\$	1,862.44

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	2,120.75
Maintenance of motive power and cars		1,233.06
Conducting transportation		3,987.11
General expenses, including taxes		1,962.44
Total operating expenses and taxes	\$	<u>9,322.06</u>
Operating expenses and taxes per mile of road operated (5.63 miles)	\$	1,555.25
Operating expenses and taxes per train mile run, for trains earning revenue (10,016 miles).....		.9183
Proportion of operating expenses and taxes for Iowa.....All.		
Expenses of running and management of freight trains.....	3,703.79	
Expenses of running and management of freight trains, per train mile, cents	37.00	
Expenses of running and management of all trains earning revenue	3,703.79	
Percentage of expenses to earnings	54.7	

GENERAL EXHIBIT.

Total earnings	\$	16,974.14
Total expenses, including taxes.....		9,322.06
Net earnings.....		7,571.48
Interest accruing during the year.....		3,000.00
Interest paid during the year		3,000.00
Interest paid during the year on account of the road in Iowa.....		3,000.00
Interest on funded debt.....		3,000.00
Interest paid on funded debt		3,000.00
Dividends declared (5 per cent).....		4,500.00
Balance for the year.....		7,571.48
Balance at commencement of the year.....		<u>313.00</u>
Balance at the close of the year, June 30, 1888.....		<u>385.17</u>

GENERAL RECAPITULATION.

Total earnings.....	\$	16,794.14
Total operating expenses and taxes.....		9,322.06
Net earnings above operating expenses and taxes		7,571.48
Net earnings above operating expenses, taxes and rental.....		7,571.48
Gross earnings per train mile run (10,016 miles)	\$	1.5705
Net earnings per train mile run (10,016 miles)		.7550
Percentage of net earnings to stock and debt.....		.05048
Percentage of net earnings to cost of road and equipment.....		.05048

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	481.19
---------------	----	--------

SURPLUS.

Surplus at the commencement of the year	\$	313.00
Surplus at the close of the year.....		<u>385.17</u>

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Property account	\$	140,000.00
Accounts receivable and cash on hand		385.17
	\$	140,385.17

CREDIT.

Bond account.....	\$	50,000.00
Stock account.....		90,000.00
Surplus.....		385.17
	\$	140,385.17

DESCRIPTION OF ROAD.

Length of main line of road from Colfax to Valeria, miles	5.93
Total length of road belonging to this company	5.93
Total length of road belonging to this company in Iowa	5.93
Aggregate length of sidings and other tracks not above enumerated.....	.50
Same in Iowa	.50
Total length of steel rails in tracks in Iowa, exclusive of sidings	6.43
Weight per yard, iron, 56.	
Gauge of track, standard, 4 feet, 8½ inches	
Total miles of road operated by this company.....	5.93
Total miles of road operated by this company in Iowa not reported by any other company.....	5.93

STATIONS.

Number of stations on all roads owned by this company.....	1
Same in Iowa	1
Number of stations on all roads operated by this company.....	1
Same in Iowa	1
Number of telephone offices in stations in Iowa.....	2

EMPLOYEES.

Number of persons regularly employed on all roads operated by this com- pany	7
Same in Iowa	7
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 5,001.43
Same in Iowa	5,001.43.

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile	9	
Iron trestle... ..None.		3,112

BOX CULVERTS IN IOWA.

Timber	6
--------------	---

CATTLE-GUARDS.

Number of in Iowa	8
-------------------------	---

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	1
Average length of sections, miles.....	5.93
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa.....	409
Average number of new ties per mile of road	66
New rails laid in track during the year in Iowa—iron, 15 tons	
What is the average number of years that iron rails last in your track on main line in Iowa? Don't know; 2d hand iron.	
What is the average number of years that iron rails last in your track on branches in Iowa? Same.	
What is the average number of years that steel rails last in your track on main line in Iowa? No steel.	
What is the average number of years that steel rails last in your track on branches in Iowa? No steel.	
What is the average number of years that ties last in your track in Iowa? Don't know.	

CROSSINGS IN IOWA.

Number of highway crossings at grade.....	2
---	---

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa?	
In Jasper county	19

ROLLING STOCK.

	OWNED.	TOTAL.
Number of passenger cars	1	1
Number of platform and coal cars.....	2	3
Total number of cars.....	4	4
Maximum weight of locomotives and tenders, tons.....	40	
Average weight of locomotives and tenders, tons.....	40	
Number of passenger cars equipped with train brake	1	
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 30; tons.		269

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by other trains during the year, mixed	19,016
Total train mileage.....	19,016

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	1
Average weight of passenger trains, exclusive of passengers ...Don't know.	
Average number of cars in freight trains.....	11
Average weight of freight trains, exclusive of freight, about	122

PASSENGER TRAFFIC.

Number of through passengers carried.....All local.	
Number of local passengers carried.....	16,140
Total number of passengers carried	16,140
Total passenger mileage or passengers carried one mile.....	64,560
Average distance traveled by each passenger.....	4
Average amount received from each passenger, cents.....	12
Highest rate of fare per mile for any distance, cents.....	3½
Lowest rate of fare per mile for any distance, cents.....	3¼
Average rate of fare per mile for all passenger, cents	3¼

FREIGHT TRAFFIC.

Number of tons of local freight carried	99,068
Total tons of freight carried.....	99,068
Total mileage of local freight (tons carried one mile).....	396,272
Total freight mileage, or tons carried one mile.....	396,272
Average rate per ton per mile received for local freight, cents.....	3¼
Average rate per ton per mile received for all freight, cents.....	3¼
Average cost per ton per mile to move freight, cents	.0233

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	26,304
Number of miles run by empty freight cars west and north	26,304
Total freight car mileage	56,608
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	100

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains including stops, miles, per hour.....	8
---	---

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Coal	99,068	100
Total tons carried.....	99,068	100

TONNAGE OF ARTICLES FORWARDED FROM STATIONS WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Coal	99,068	100
Total tons carried.....	99,068	100

ADDITIONAL QUESTIONS.

TELEGRAPH.

How many miles of telephone are owned by your company in Iowa? Six.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. January February	J. L. Barry..... William Pettet	Black Heath Mines..... Black Heath Mines.....	Coupling; fingers squeezed. Coupling; fingers squeezed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....						
Collisions.....						
Caught in frog.....						
Coupling cars.....					2	.....
Falling from trains.....						
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous.....						
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total.....					2	.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year..... 2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. S. Wylie, Davenport, Iowa.

Vice President—D. Ryan, Newton, Iowa.

Secretary—Geo. A. Goodrich, Colfax, Iowa.

Treasurer—Geo. A. Goodrich, Colfax, Iowa.

General Superintendent—D. S. Couch, Colfax, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

F. H. Griggs, Davenport, Iowa.

J. S. Wylie, Davenport, Iowa.

D. Ryan, Newton, Iowa.

D. S. Couch, Colfax, Iowa.

Geo. A. Goodrich, Colfax, Iowa.

Date of annual meeting of stockholders, second Tuesday in June.

Fiscal year of company ends June 1st.

General offices of the company are located at Colfax, Iowa.

STATE OF IOWA, }
COUNTY OF JASPER. } ss.

D. S. Couch, Superintendent, and Geo. A. Goodrich, Secretary and Treasurer, of the Iowa Northern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of thier knowledge and belief.

(Signed)

D. S. COUCH,

Superintendent.

GEORGE A. GOODRICH,

Secretary and Treasurer.

Subscribed and sworn to before me, this 27th day of August, A. D. 1888.

P. H. CRAGAN,

[L. S.]

Notary Public, Jasper county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 28h day of August, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 20,000,000.00	
Amount authorized by vote of the company.....	10,000,000.00	
Number of shares issued, 97,697; amount paid in.....		\$ 9,769,700.00
Amount of common stock issued.....		5,769,700.00
Amount of preferred stock issued, and conditions of preferment To receive dividend at 7 per cent before common stock receives any.		4,000,000.00
 Total amount paid in, as per books of the company.		 \$ 9,769,700.00
 Total miles of road owned by company.....	368.5	
Amount of stock per mile of road	\$ 26,782.45	
Amount of stock representing the road in Iowa.....	2,602,133.56	
Amount of stock held in Iowa.....	15,600.00	
Total number of stockholders.....	449	
Number of stockholders in Iowa.....	35	

DEBT.

Funded debt as follows;

Southwestern Extension bonds, due 1918; rate of interest 7 per cent	\$	636,000.00
Amount of interest paid on same during the year	\$	22,260.00
First bonds, due 1907; rate of interest 7 per cent		455,000.00
Amount of interest paid on same during the year	15,925 00	
Pacific Extension bonds, due 1921; rate of interest 6 per cent		1,382,000 00
Amount of interest paid on same during the year	82,920.00	
Minneapolis & Duluth, due 1907; rate of interest 7 per cent ..		280,000.00
Amount of interest paid on same during the year	19,600.00	
First mortgage, due 1927; rate of interest 7 per cent		950,000.00
Amount of interest paid on same during the year	33,350.00	
Iowa Extension, due 1909; rate of interest 7 per cent		1,015,000.00
Amount of interest paid on same during the year	35,525.00	
Real estate, due 1901; rate of interest 6 per cent		100,000.00
Amount of interest paid on same during the year	6,000.00	
Income bonds, due 1890; rate of interest 7 per cent		500,000.00
Amount of interest paid on same during the year	17,500.00	
Improvement and equipment bonds, due 1923; rate of interest 6 per cent		4,000,000.00
Total interest paid	\$	232,980.00
Total amount of funded debt	\$	9,318,000 00
Total amount of floating debt, less cash and cash assets		431,585 48
Total amount of debt liabilities	\$	9,749,585.48
Amount of debt per mile of road	\$	26,457.49
Amount of debt representing the road in Iowa ..	\$	3,685,528.26
Total amount of stock and debt		19,519,285.48
Amount of stock and debt per mile of road	52,942.43	
Amount of interest paid representing the road in Iowa		60,310.44

COST OF ROAD AND EQUIPMENT.

Total expended for construction	\$	18,586,447.21
Average cost of construction per mile of road (368.5 miles)	\$	50,438.12
Proportion of cost of construction for Iowa		7,278,452.73

COST OF EQUIPMENT.

Total cost of road and equipment	\$	18,586,447.21
Average cost of road and equipment per mile (368.5 miles)	\$	50,438.12
Proportion of cost of road and equipment for Iowa		7,278,452.73

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails	\$	19,027.77
Land, and land damages and fences		1,419.75
Passenger and freight stations, coal sheds and water stations		548.44
Machine shops, including machinery and tools		5,000.00

EQUIPMENT.

Total expenditures charged to property accounts.....	\$	25,965.96
Net addition to property account for the year.....	\$	25,965.96

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$		\$ 36,481.79
August, 1887			31,869.08
September, 1887			41,742.12
October, 1887			27,252.43
November, 1887			25,535.95
December, 1887			22,030.81
January, 1888			17,476.34
February, 1888			18,882.37
March, 1888			18,423.00
April, 1888			22,456.64
May, 1888			26,182.41
June, 1888			27,904.93
Totals.....			\$ 316,177.77

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 61,132.99
August, 1887			65,966.47
September, 1887			79,963.53
October, 1887			111,062.56
November, 1887			114,135.85
December, 1887			97,097.13
January, 1888			62,361.43
February, 1888			83,242.21
March, 1888			74,694.58
April, 1888			74,518.47
May, 1888			70,082.31
June, 1888			77,599.55
Total			\$ 971,847.08

REPORT OF RAILROAD COMMISSIONERS.

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 4,800.04	\$ 1,950.00	\$ 2,318.12	\$ 9,068.16
August, 1887.....	3,855.05	1,950.00	2,459.41	8,064.46
September, 1887.....	3,447.43	1,950.00	2,617.10	8,014.53
October, 1887.....	3,577.80	1,950.00	2,184.53	7,712.33
November, 1887.....	3,638.98	1,958.64	2,374.54	8,012.16
December, 1887.....	3,577.80	2,161.11	1,547.20	7,286.11
January, 1888.....	3,577.80	1,950.00	1,334.85	6,762.65
February, 1888.....	3,577.80	1,950.00	1,611.62	7,139.42
March, 1888.....	3,577.80	1,950.00	1,515.62	7,043.42
April, 1888.....	2,428.55	1,950.00	1,668.19	5,446.74
May, 1888.....	3,577.80	1,950.00	1,538.40	7,066.20
June, 1888.....	3,577.80	2,151.02	2,175.51	7,904.33
Totals	\$ 43,014.65	\$ 23,860.77	\$ 22,938.99	\$ 89,814.41

ANALYSIS OF EARNINGS.

Earnings, passenger :

From all passengers.....	\$ 316,177.77
From express.....	23,860.77
From mails.....	43,014.65
From other sources, passenger department.....	7,461.03
Total earnings, passenger department.....	\$ 390,514.22

Earnings per train mile run (484,187 miles).....\$.8065

Earnings, freight :

From through.....	971,847.08
From other sources, freight department.....	15,477.96
Total earnings, freight department.....	\$ 987,325.04

Earnings per train mile run (624,079 miles).....1.5817

Earnings per train mile run, from all trains earning revenue
(1,108,266 miles).....1.2432

Proportion of earnings for Iowa.....269,632.99

Rents received for use of road and equipment.....126,181.04

Total earnings from all sources.....\$ 1,514,020.20

Earnings per mile of road operated (388.5 miles).....\$ 4,108.00

Proportion of earnings for Iowa.....269,632.99

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 150,252.92
Renewal of rails (No. tons laid, steel, —).....	17,589.10
Renewal of ties (No. laid, —).....	32,083.55
Repairs of bridges, including culverts and cattle-guards.....	30,368.13
Repairs of fences, road-crossings, and signs.....	9,051.51
Repairs of buildings, stations and water-tanks.....	24,407.63
Total.....	\$ 263,762.84

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	64,090 18
Repairs of passenger cars.....		22,566 31
Repairs of freight cars.....		75,116.90
Repairs of tools and machinery (included in above)		
Total	\$	161,773.39

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	83,441.70
Water supply		8,500.54
Oil and waste		8,015.29
Locomotive service.....		106,091.75
Passenger train service		22,380.41
Passenger train supplies		4,389.49
Mileage of passenger cars (debit balance)		9,618.54
Freight train service		51,809.88
Freight train supplies		2,405.87
Mileage of freight cars (credit balance)		11,941 39
Telegraph expenses (maintenance and operating).....		25,008 67
Damage and loss of freight and baggage.....		1,366.03
Damages to property and cattle		5,382.80
Personal injuries		12,373.48
Agents and station service		97,377.57
Station supplies.....		4,868.97
Total	\$	430,979.60

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	47,907.74
Legal expenses		16,208.28
Insurance		4,276.51
Stationery and printing, outside agencies and advertising.....		34,084.35
Contingencies		3,789.68
Taxes in Iowa	\$	19,023.05
Taxes in other States.....		33,946.19
Total taxes		52,969.24
Total	\$	158,484.80

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	268,762 84
Maintenance of motive power and cars.....		161,773.39
Conducting transportation.....		430,979.60
General expenses, including taxes.....		158,484.30
Total operating expenses and taxes.....	\$	1,015,000 63

Operating expenses and taxes per mile of road operated (368 5 miles)	\$	2,849.39
Operating expenses and taxes per train mile run, for trains earning revenue (1,108,266 miles).....		.9158
Proportion of operating expenses and taxes for Iowa		225,604.21
Percentage of expenses to earnings		73.67

GENERAL EXHIBIT.

Total earnings.....	\$	1,514,020.30
Total expenses, including taxes		1,015,000.63
Net earnings		499,019.67
Rentals, specifying amount paid to each company :		
Northern Pacific	\$	52,622.27
Chicago, Rock Island & Pacific		1,000.00
Rentals during washouts.....	1,260.50—	54,402.77
Interest accruing during the year		616,067.21
Interest paid during the year.....		270,762.75
Interest paid during the year on account of the road in Iowa		265,555.74
Interest on funded debt.....		578,890.46
Interest paid on funded debt		252,260.00
Interest on floating debt.....		37,782.75
Interest paid on floating debt		37,782.75
Interest falling due during the year and not paid		345,900.46
Balance for the year (deficit)		173,051.23
Balance at commencement of the year (deficit)		551,622.15
Balance at the close of the year ending June 30, 1888 (deficit)	\$	723,673.47

GENERAL RECAPITULATION.

Total earnings, including rentals.....	\$	1,514,020.30
Total operating expenses and taxes		1,015,000.63
Net earnings above operating expenses and taxes		499,019.67
Net earnings above operating expenses, taxes and rental.....		444,615.90
Gross earnings per train mile run (1,108,266 miles)	\$	1.2663
Net earnings per train mile run (1,108,266 miles).....		.4012
Percentage of net earnings to stock and debt		.0225
Percentage of net earnings to cost of road and equipment.....		.0239

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	19,022.05
In Minnesota		33,246.19
Total	\$	52,268.24

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road and equipment.....	\$	18,586,447.21
Other investments.....		104,106.73
Supplies and materials on hand		84,914.85
Sinking funds in hands of trustees.....		100,000.00
Cash and cash assets and other items.....		179,391.07
Cash	\$	5,163.06
Agents and railroad companies.....		174,227.99
Profit and loss.....		723,673.47
	\$	19,778,583.33

CREDIT.

Capital stock.....	\$	9,767,700.00
Funded debt.....		9,313,000.00
Other debts.....		695,533.33
Vouchers, pay-rolls, etc.....	\$	323,188.67
Accrued interest on bonds.....		345,329.17
Accrued taxes.....		27,315.49
	\$	19,778,533.33

DESCRIPTION OF ROAD.

Length main line of road from Minneapolis to Angus.....	290.6
Length main line of road in Iowa.....	138.1
Length of main line of road in Minnesota.....	121.3
Length of double track on main line.....	5

Branches owned by this company :

Kalo Junction to Kalo.....	1.2
Hopkins to Morton.....	91.7
Lake Park Junction to Lake Park.....	1.5
East Minneapolis to White Bear (leased to H. P. & P. D. R'y Co.).....	13.5
Total length of branches owned by this company.....	107.9
Total length of branches owned by this company in Iowa.....	1.2
Total length of branches owned by this company in Minnesota.....	106.7
Total length of road belonging to this company.....	363.5
Total length of road belonging to this company in Iowa.....	139.3
Aggregate length of sidings and other tracks not above enumerated.....	86.43
Same in Iowa.....	10.87
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	49.10
Total length of iron rails in tracks in Iowa.....	90.40
Weights per yard, steel, 50, 56 and 60	
Weights per yard, iron, 50 and 52.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Name, description, and length of each :

St. Paul & Northern Pacific Railway, St. Paul to Minneapolis.....	10.5
Total length of above roads.....	10.5
Total length of above road in Minnesota.....	10.5
Total miles of road operated by this company.....	363.5
Total miles of road operated by this company in Iowa not reported by any other company.....	139.3

STATIONS.

Number of stations on all roads owned by this company.....	72
Same in Iowa.....	22
Number of stations on all roads operated by this company.....	84
Same in Iowa.....	22
Number of telegraph offices in stations in Iowa.....	16

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	1,605
Same in Iowa	199
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 885,733.98
Same in Iowa.....	112,717.37

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	163
Combination truss bridges over 100 feet in length	3	369
Wooden trestle and pile.....	108	6,949

BOX CULVERTS IN IOWA.

Timber.....	176
-------------	-----

CATTLE-GUARDS.

Number of in Iowa	103	816
-------------------------	-----	-----

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	KIND.	MATERIAL.	When built.	Length in feet.
No. 6.....	Pile bridge.....	Wood.....	Rebuilt.....	648
No. 5.....	Combination.....	Iron and Wood..	Rebuilt.....	641
Total				1,289

Give the average number of years the trestle and pile bridges last on your road in Iowa, years.....	3
Give the average number of years that wooden truss bridges last on your road in Iowa, years.....	3

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	37
Average length of sections, miles.....	5.2
Average number of men in each section gang.....	3.5
Number of new ties laid in track during the year in Iowa.....	32,717
Average number of new ties per mile of road.....	287
New rails laid in track during the year in Iowa, [steel, 343 tons] miles....	3.8
Total track laid with new rails during the year in Iowa, miles.....	3.8
What is the average number of years that iron rails last in your track on main line in Iowa.....	6.
What is the average number of years that iron rails last in your track on branches in Iowa.....	10
What is the average number of years that steel rails last in your track on main line in Iowa.....	8
What is the average number of years that steel rails last in your track on branches in Iowa.....	18
What is the average number of years that ties last in your track in Iowa, pine.....	4 to 5
What is the average number of years that ties last in your track in Iowa, oak.....	7 to 8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Milwaukee & St. Paul, at Britt.

Chicago & Northwestern, at Luverne.

Burlington, Cedar Rapids & Northern, at Livermore.

Chicago & Northwestern, at Ogden.

What railroads cross your road, either over or under, and at what locality?

Chicago & Northwestern, at Humboldt, over.

Chicago & Northwestern, at Dayton, under.

Illinois Central, at Fort Dodge, over.

Number of highway crossings at grade 104

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	40.72
What is the average cost per rod.....	\$.725
What is the total cost of same.....	9,447.04
How many miles of new fencing have you built during the year.....	1.36
Give the number of miles needed on both sides of your track in each county in Iowa :	
In Winnebago county.....	15.10
In Hancock county.....	24.10
In Kosuth county.....	7.00
In Humboldt county.....	13.00
In Webster county.....	18.30
In Boone county.....	21.90
Total miles.....	99.40

ROLLING STOCK.

Number of passenger cars	18
Number of baggage, mail and express cars.....	11
Number of box freight and stock cars.....	1,513
Number of platform and coal cars	667
Number of other cars—caboose, 37; others, 7; hand, 71; business, 1.....	116
Total number of cars.....	2,125
Number of locomotives	16
Maximum weight of locomotives and tenders, tons	63
Average weight of locomotives and tenders, tons	59
Number of locomotives equipped with driver brake.....	2
Maximum weight of passenger cars, tons	28½
Average weight of passenger cars, tons	22¾
Number of freight cars equipped with train brake..... All.	
Number of passenger cars equipped with Miller platform and buffer..... All.	
The amount of tonnage that can be carried over you road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 39 tons....	270

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	384,187
Miles run by freight trains during the year.....	624,679
Miles run by construction and repair trains during the year.....	6,431
Miles run by other trains during the year.....	7,148
Total train mileage.....	1,121,945

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	67.50
Average number of cars in freight trains.....	16.8
Average weight of freight trains, exclusive of freight, tons	143,000

PASSENGER TRAFFIC.

Total number of passengers carried.....	523,011
Total passenger mileage, or passengers carried one mile	13,168,671
Average distance traveled by each passenger, miles.....	24.9
Average amount received from each passenger.....\$	.569
Highest rate of fare per mile for any distance.....	.03
Lowest rate per mile for any distance.....	.01
Average rate of fare per mile for all passengers.....	.240

FREIGHT TRAFFIC.

Total tons of freight carried.....	874,946
Total freight mileage, or tons carried one mile	78,682,080
Average rate per ton per mile received for all freight.....	.01235
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	16.7

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	3,283,886
Number of miles run by loaded freight cars west and north.....	4,396,474
Number of miles run by empty freight cars east and south.....	2,276,238
Number of miles run by empty freight cars west and north	1,006,303
Total freight car mileage	10,964,896
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	40.94
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	18.63

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	25
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	178,002	20.35
Flour.....	99,190	11.84
Provisions (beef, pork, lard, etc)	7,558	.86
Animals.....	14,309	1.64
Other agricultural products	50,330	5.75
Lumber and forest products	175,811	20.10
Coal	82,289	9.41
Plaster, lime and cement.....	21,667	2.48
Salt	2,404	.27
Petroleum and oil	3,634	.41
Iron, steel and castings	36,284	4.15
Stone and brick	103,990	11.89
Manufactures—articles shipped from point of production	29,217	3.34
Merchandise, and other articles not enumerated above.....	70,178	8.02
Total tons carried	874,848	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain.....	10,837	5.60
Flour.....	5,590	2.87
Provisions (beef, pork, lard, etc)	699	.36
Animals	5,832	3.00
Other agricultural products.....	4,768	2.45
Lumbers and forest products	55,018	28.30
Coal.....	89,818	46.20
Plaster, lime and cement	2,876	5.08
Salt.....	252	.13
Iron, steel and castings.....	263	.13
Stone and brick.....	1,390	.71
Manufactures—articles shipped from point of production.....	1,283	.66
Merchandise, and other articles not enumerated above.....	8,768	4.51
Total tons carried	194,411	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company. They pay this company on a per diem basis. They do a regular express, freight and money order business, and handle their own freight.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$123.54 per mile per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$64.80.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 128.1 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE	NAME AND OCCUPATION.	PLACE	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
June 23 1888.	John Herbert, farmer	Fort Dodge	Walking on track at a point where there is a sharp curve.

INJURED.

August 30 1887.	W. J. Hedifant, brakeman	Lake Mills	Caught by brake-beam; leg broken.
November 14	I. Henry, tramp	Fort Dodge	Jumped from train in motion; bruised.
December 8	G. W. Murphy, brakeman	Lake Mills	Foot slipped while coupling; two fingers pinched.
December 30	R. F. Munson, brakeman	Badger	Coupling; held link too long; one finger pinched.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment						
Collisions						
Caught in frogs, guard rails or switches						
Coupling cars					2	.....
Falling from trains						
Getting on and off trains						1
Highway crossings						
Miscellaneous					1	.....
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track			1	.....	.....	.....
Total			1	.....	3	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed	1
Number of persons injured	4
Number of casualties purely accidental during the entire year	1
Number resulting from lack of caution, carelessness or misconduct	4
Number of trespassers on track killed	1
Number of tramps or others stealing rides killed or injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. H. Truesdale, Minneapolis, Minnesota.
Vice-President—J. D. Springer, Minneapolis, Minnesota.
Secretary and Treasurer—Jos. Gaskell, Minneapolis, Minnesota.
Superintendent—T. E. Clarke, Minneapolis, Minnesota.
Assistant Superintendent—H. S. Holm, Ft. Dodge, Iowa.
Superintendent of Telegraph—W. F. Fox, Minneapolis, Minnesota.
Auditor—R. G. Brown, Minneapolis, Minnesota.
General Passenger Agent—E. A. Whitaker, Minneapolis, Minnesota.
General Freight Agent—L. F. Kimball, Minneapolis, Minnesota.
General Solicitor—J. D. Springer, Minneapolis, Minnesota.
Receiver June 28, 1888—W. H. Truesdale, Minneapolis, Minnesota.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

R. R. Cable, Chicago, Illinois.
 T. F. Withrow, Chicago, Illinois.
 A. Kimball, Chicago, Illinois.
 C. J. Ives, Cedar Rapids, Iowa.
 J. D. Springer, Minneapolis, Minnesota.
 W. D. Washburn, Minneapolis, Minnesota.
 R. B. Langdon, Minneapolis, Minnesota.
 C. F. Hatch, Minneapolis, Minnesota.
 W. H. Truesdale, Minneapolis, Minnesota.

Date of annual meeting of stockholders, first Tuesday in October.

Fiscal year of company ends June 30th.

General offices of the company are located at Minneapolis, Minnesota.

STATE OF MINNESOTA, }
COUNTY OF HENNEPIN. } ss.

W. H. Truesdale, Receiver of the Minneapolis & St. Louis Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

W. H. TRUESDALE,

Subscribed and sworn to before me, this 21st day of September, A. D. 1888.

HOWARD S. ABBOTT,

Notary Public, Hennepin Co., Minn.

[L. S.]

Received and filed in the office of Commissioners of Railroads, this 21th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT OF THE OTTUMWA & KIRKVILLE RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$	500,000.00	
Amount authorized by vote of the company.....		150,000.00	
Number of shares issued, 1,500; amount paid in.....	\$		150,000.00
Amount of common stock issued.....			150,000.00
Total amount paid in, as per books of the company	\$		<u>150,000.00</u>
Total miles of road owned by company		3.33	
Amount of stock per mile of road.....		45,004.50	
Amount of stock representing the road in Iowa.....		150,000.00	
Amount of stock held in Iowa.....		500.00	
Total number of stockholders.....		6	
Number of stockholders in Iowa		5	

DEBT.

Funded debt as follows :

Bonds due, rate of interest, 6 per cent	\$	97,000.00	
Amount of interest paid on same during the year.....	\$	5,220.00	
Total amount of funded debt.....	\$		<u>97,000.00</u>
Total amount of debt liabilities	\$		<u>97,000.00</u>
Amount of debt per mile of road		29,102.91	
Amount of debt representing the road in Iowa.....		97,000.00	
Total amount of stock and debt.....	\$		247,000.00
Amount of stock and debt per mile of road		74,107.41	
Amount of interest paid representing the road in Iowa			5,200.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	\$	11,246.55
Bridging and masonry.....		3,223.29
Superstructure, including rails.....		38,224.55
Land, land damages, and fences.....		3,744.88
Passenger and freight stations, coal sheds, and water stations.....		1,711.01
Engine houses, car sheds, and turn-tables.....		832.17
Machine shops, including machinery and tools.....		716.30
Interest paid during construction, discounts, etc.....		5,148.35
Engineering, agencies, salaries and other expenses during construction...		4,755.06
All other items charged to construction not enumerated above.....		309,347.01
Total expended for construction.....	\$	<u>378,949.17</u>

Average cost of construction per mile of road (3.33 miles)\$ 113,793.53

Proportion of cost of construction for Iowa All.

COST OF EQUIPMENT.

Locomotives.....	\$	6,873.82
Way car.....		4,479.25
Total for equipment.....	\$	<u>11,353.07</u>
Average cost of equipment per mile of road operated by company (3.33 miles)....		3,406.56
Proportion of cost of equipment for Iowa.....		<u>11,353.07</u>
Total cost of road and equipment.....	\$	<u>390,302.24</u>

Average cost of road and equipment per mile (3.33 miles).....

Proportion of cost of road and equipment for Iowa..... All.

Average cost of road and equipment per mile in Iowa (3.33 miles)..... 24,288.99

Actual present cash value of road and equipment..... 25,000.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, land damages and fences....		2,800.00
Total expenditures charged to property accounts.....	\$	<u>2,800.00</u>
Net addition to property account for the year.....	\$	<u>2,800.00</u>

REPORT OF RAILROAD COMMISSIONERS

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 263.08	
August, 1887.....		382.81	
September, 1887.....		250.08	
October, 1887.....		260.25	
November, 1887.....		234.59	
December, 1887.....		357.85	
January, 1888.....		166.30	
February, 1888.....		235.88	
March, 1888.....		299.85	
April, 1888.....		208.63	
May, 1888.....		288.23	
June, 1888.....		256.73	
Totals.....		\$ 3,304.28	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 45.77	\$ 1,748.45	\$ 1,794.22
August, 1887.....	52.82	1,970.70	1,953.52
September, 1887.....	105.04	2,044.67	2,149.71
October, 1887.....	135.09	1,888.42	2,123.51
November, 1887.....	65.59	1,990.37	2,055.96
December, 1887.....	115.59	2,118.24	2,233.83
January, 1888.....	54.03	2,405.75	2,459.78
February, 1888.....	74.66	2,304.06	2,378.72
March, 1888.....	82.65	1,901.40	1,984.05
April, 1888.....	40.27	1,781.93	1,822.20
May, 1888.....	63.02	1,732.67	1,795.69
June, 1888.....	56.14	1,545.49	1,601.63
Totals.....	\$ 890.67	\$ 23,522.15	\$ 24,412.82

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....		\$ 7.00	\$ 3.95	\$ 10.95
August, 1887.....		6.78	2.40	9.18
September, 1887.....		4.91		4.91
October, 1887.....		7.22		7.22
November, 1887.....		6.13	.85	6.98
December, 1887.....		5.51	2.30	7.81
January, 1888.....		10.67	3.70	14.37
February, 1888.....		9.77		9.77
March, 1888.....		10.83		10.83
April, 1888.....		8.48		8.48
May, 1888.....		7.05		7.05
June, 1888.....		10.34		10.34
Totals.....		\$ 94.69	\$ 13.20	\$ 107.89

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From all passengers	\$	3,204.28
From express and baggage.....		107.89
Total earnings, passenger department.....	\$	3,312.17
Earnings, freight :		
Total earnings, freight department.....		24,412.83
Earnings per train mile run (16,000 miles).....	\$ 1.52	
Total earnings from all sources	\$	27,724.99
Earnings per mile of road operated (11.7 miles).....		
Proportion of earnings for Iowa	\$ 2,368.65	27,724.99

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	1,360.94
Renewal of rails (No. tons laid, steel, 121,631)		4,523.63
Renewal of ties (No. laid, —)		
Repairs of bridges, including culverts and cattle-guards.....		231.79
Repairs of buildings, stations and water-tanks.....		190.00
Total.	\$	6,305.35

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	505.72
Repairs of passenger and freight cars		282.51
Repairs of tools and machinery		85.00
Total	\$	873.23

CLASS 3—CONDUCTING TRANSPORTATION.

Telegraph expenses (maintenance and operating)	\$	6,384.00
Damages to property and cattle.....		512.54
Total.....	\$	6,897.54

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks and legal expenses	\$	1,905.13
Insurance		26.80
Taxes in Iowa	\$ 1,868.00	
Total taxes		1,826.00
Total	\$	3,799.93

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	6,805.26
Maintenance of motive power and cars		873.23
Conducting transportation		6,897.54
General expenses, including taxes		3,799.93
Total operating expenses and taxes	\$	17,376.06
Operating expenses and taxes per mile of road, operated (11.7 miles)	\$	1,527.86
Proportion of operating expenses and taxes for Iowa.....All.		
Percentage of expenses to earnings		64.8

GENERAL EXHIBIT.

Total earnings.....	\$	27,794.99
Total expenses, including taxes.....		17,376.06
Net earnings	\$	9,418.93
Rentals, specifying amount paid to each company :		
Chicago, Rock Island & Pacific Railway		6,000.00
Interest accruing during the year		5,807.81
Interest paid during the year.....		5,807.81
Interest paid during the year on account of the road in Iowa		5,807.81
Interest on funded debt		5,320.00
Interest paid on funded debt.....		5,320.00
Interest on floating debt		587.81
Interest paid on floating debt		587.81
Floating debt liquidated during the year		14,323.64
Balance for the year (debit)		1,958.88
Balance at commencement of the year (debit).....		59,000.13
Balance at the close of the year, June 30, 1888 (debit).....	\$	61,559.01

GENERAL RECAPITULATION.

Total earnings	\$	27,794.99
Total operating expenses and taxes.....		17,376.06
Net earnings above operating expenses and taxes		9,418.93
Net earnings above operating expenses, taxes and rental		3,848.93
Percentage of net earnings to stock and debt		3.98
Percentage of net earnings to cost of road and equipment.....		4.18

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	1,868.00
---------------	----	----------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and equipment.....	\$	341,705.34
Investments		58,326.99
Bond sinking fund		10,000.00
	\$	410,042.34

CREDIT.

Capital stock.....	\$	150,000.00
Bonded debt		97,000.00
Income account		155,250.12
Amounts receivable and payable (balances).....		7,792.12
	\$	410,042 24

DESCRIPTION OF ROAD.

Length of main line of road from Comstock to Kirkville, miles	3.333
Branches owned by this company: This company runs its trains over the track of the Chicago, Rock Island & Pacific Railway from Comstock to Ottumwa, a distance of 8¼ miles, and the earnings reported cover those on this track also.	
Total length of road belonging to this company.....	3.333
Same in Iowa	3.333
Aggregate length of sidings and other tracks not above enumerated	2.326
Same in Iowa	All.
Total length of steel rails in tracks in Iowa, exclusive of sidings	3.10
Total length of iron rails in tracks in Iowa	.233
Weights per yard, steel, 56 lbs.	
Weights per yard, iron, 47 lbs.	
Gauge of track, 4 ft., 8¼ inches.	

STATIONS.

Number of stations on all roads owned by this company.....	2
Same in Iowa.....	2
Number of stations on all roads operated by this company.....	2
Same in Iowa.....	2
Number of telegraph offices in stations in Iowa	1

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	10
Same in Iowa.....	10
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1898.....	\$ 6,925.00

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile.....	12	444

BOX CULVERTS IN IOWA.

Stone.....	17	180
------------	----	-----

CATTLE-GUARDS.

Number of in Iowa.....	6
------------------------	---

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	1
Average length of sections, miles.....	3.233
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa.....	500
New rails laid in track during the year in Iowa—(steel 121.6 tons) miles.....	1.23
What is the average number of years that iron rails last in your track on main line in Iowa, years.....	4

CROSSINGS IN IOWA.

Number of highway crossings at grade.....	8
---	---

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	3
What is the average cost per rod, cents.....	50
What is the total cost of same.....	\$ 230.00
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Wapello county.....	2

ROLLING STOCK.

	Owned.	Total.
Way car.....	1	1
Total number of cars.....	1	1
Number of locomotives.....	1	1

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by mixed trains during the year.....	16,000
Total train mileage.....	16,000

CARS AND WEIGHT OF TRAINS.

Average number of cars in freight trains.....	25
---	----

PASSENGER TRAFFIC.

Total number of passengers carried.....	11,622
Total passenger mileage or passengers carried one mile.....	127,340
Average distance traveled by each passenger, miles.....	11
Average amount received from each passenger, cents.....	26.5
Highest rate of fare per mile for any distance, cents.....	3
Average rate of fare per mile for all passengers, cents.....	2.6

FREIGHT TRAFFIC.

Total tons of freight carried.....	225,261
Total freight mileage, or tons carried one mile.....	2,642,977
Average rate per ton per mile received for all freight, cents.....	22
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for use of the road.....)	100

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	12
Rate of speed of freight trains, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent
Coal.....	224,461	99
Merchandise, and other articles not enumerated above.....	1,520	1
Total tons carried.....	225,981	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company pays seventeen cents per 100 lbs. for all freight carried over this road. They do a general express business and deliver goods at depot.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? Thirteen miles of telephone wire.

REPORT OF ACCIDENTS FOR IOWA, DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887 December 21	A. C. McCarty, brakeman.....	Ottumwa.....	Fell while coupling cars; both legs cut off and died three days after.
1888 January 15	Geo. W. Miller, engineer.....	Four miles west of Ottumwa.....	Head end collision with Wabash train; instantly killed.
January 16	Isaac N. Brickensine, fireman.....	Four miles west of Ottumwa.....	Head end collision with Wabash train; instantly killed.

INJURED.

1888 January 15	Fred Box, brakeman.....	Four miles west of Ottumwa.....	Head end collision with Wabash train; collar bone and arm broken
--------------------	-------------------------	---------------------------------	--

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	...	...	...	...	...	...
Collisions	...	2	...	...	1	...
Caught in frogs, guard rails, or switches	...	...	...	...	...	...
Coupling cars	...	1	...	...	...	...
Falling from trains	...	...	...	...	...	...
Getting on and off trains	...	...	...	...	...	...
Highway crossings	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Overhead obstruction	...	...	...	...	...	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track	...	...	...	...	...	...
Total	...	3	...	...	1	...

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons killed during the year	3
Number of persons injured during the year	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. C. Peasley, Chicago, Illinois.

Vice-President and General Manager—H. L. Waterman, Kirkville, Iowa.

Secretary—H. E. Jarvis, Burlington, Iowa.

Treasurer—A. C. Hatfield, Kirkville, Iowa.

DIRECTORS, NAME AND POSTOFFICE ADDRESS.

J. C. Peasley, Chicago, Illinois.

Lyman Cook, Burlington, Iowa.

J. W. Blythe, Burlington, Iowa.

H. B. Scott, Burlington, Iowa.

W. W. Baldwin, Burlington, Iowa.

Date of annual meeting of stockholders, first Monday in June.

Fiscal year of company ends, December 31st.

General offices of the company are located at Kirkville, Iowa.

STATE OF IOWA,
COUNTY OF WAPELLO. } ss.

H. L. Waterman, Vice-President and General Manager of the Ottumwa & Kirkville Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

H. L. WATERMAN.

Subscribed and sworn to before me, this 7th day of September. A. D. 1888.

A. C. HATFIELD,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 12th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
PRAIRIE DU CHIEN & MCGREGOR RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$	100,000
Amount authorized by vote of the company.....		100,000
Number of shares issued.....		1,000
Amount of common stock issued		100,000
Amount of preferred stock issued, and conditions of preferment.....		None.
Total amount paid in, as per books of the company.....	\$	<u>100,000</u>
Total miles of road owned by company.....		2
Amount of stock per mile of road	\$	50,000
Amount of stock representing the road in Iowa		12,500
Total number of stockholders		5

COST OF EQUIPMENT.

The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business...	\$	100,000.00
--	----	------------

REPORT OF RAILROAD COMMISSIONERS.

REVENUE FOR THE YEAR.

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....				\$ 3,343.60
August, 1887.....				3,749.90
September, 1887.....				4,849.10
October, 1887.....				7,672.95
November, 1887.....				7,487.60
December, 1887.....				7,496.09
January, 1888.....				4,397.20
February, 1888.....				5,770.15
March, 1888.....				6,304.60
April, 1888.....				3,292.90
May, 1888.....				2,255.60
June, 1888.....				4,300.60
Totals				\$ 61,321.00

ANALYSIS OF EARNINGS.

Total earnings from all sources	\$	61,321.00
Earnings per mile of road operated (3 miles).....	\$	30,660.50
Proportion of earnings for Iowa		7,685.13

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of bridge.....	\$	10,887.13
Total	\$	10,887.13

CLASS 3—CONDUCTING TRANSPORTATION.

Sundries, pay-rolls, coal and oil used in operating draws of bridge.....	\$	20,598.89
Total	\$	20,598.89

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	15,000.00
Taxes in Iowa.....	\$	72.60
Taxes in other States.....		1,109.00
Total taxes		1,181.60
Total		16,181.60

RECAPITULATION OF EXPENSES.

Maintenance of bridge	\$	10,887.13
Maintenance of motive power and cars	None.	
Conducting transportation		20,588.99
General expenses, including taxes		16,181.60
Total operating expenses and taxes.....	\$	<u>47,655.73</u>
Operating expenses and taxes per mile of road operated (3 miles).....	\$	23,778.86
Operating expenses and taxes per train mile run, for trains earning revenue. No account.		
Proportion of operating expenses and taxes for Iowa.....		5,956.86
Expenses of running and management of passenger trains. No account.		
Expenses of running and management of passenger trains, per train mile. No account.		
Expenses of running and management of freight trains. No account.		
Expenses of running and management of freight trains, per train mile. No account.		
Expenses of running and management of all trains earning revenue. No account.		
Percentage of expenses to earnings, per cent		.80

GENERAL EXHIBIT.

Total earnings	\$	61,321.00
Total expenses, including taxes		47,655.73
Net earnings		13,665.28
Dividends declared.....		13,665.28
Interest falling due during the year and not paid, in Iowa.....	\$	1,768.27
Balance at the close of the year, June 30, 1888.....	\$	<u>13,665.28</u>
Balance distributed to stockholders.		

GENERAL RECAPITULATION.

Total earnings.....	\$	61,321.00
Total operating expenses and taxes		47,655.72
Net earnings above operating expenses and taxes		13,665.28
Net earnings above operating expenses, taxes and rental.		13,665.28
Percentage of net earnings to stock and debt.....		13.6
Percentage of net earnings to cost of road and equipment		13.6

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	72.00
In Wisconsin		1,109.00

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of bridge	\$	100,000
----------------------	----	---------

CREDIT.

Capital stock \$ 100,000

DESCRIPTION OF ROAD.

Length main line of road from Prairie du Chien to North McGregor, miles.. 2
 Weights per yard, steel, 60.
 Gauge of track, 4 feet 8½ inches.

EMPLOYES.

Number of persons regularly employed on all roads operated by this company 21

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE FOR THE YEAR ENDING
 JUNE 30, 1888.

No account kept. Chicago, Milwaukee & St. Paul Railway report will show amounts.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Lawler, Prairie du Chien.
Vice-President—John D. Lawler, Prairie du Chien.
Secretary—Thos. C. Lawler, Prairie du Chien.
Treasurer—Thos. C. Lawler, Prairie du Chien.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John Lawler, Prairie du Chien, Wisconsin.
 Thos. C. Lawler, Prairie du Chien, Wisconsin.
 James Lawler, Prairie du Chien, Wisconsin.
 John D. Lawler, Mitchell, Dakota.
 Dan. W. Lawler, St. Paul, Minnesota.

Date of annual meeting of stockholders, November 9.
 Fiscal year of company ends June 30.
 General offices of the company are located at Prairie du Chien, Wisconsin.

STATE OF WISCONSIN, }
 COUNTY OF CRAWFORD. } ss.

I, Thos. C. Lawler, Secretary and Treasurer of the Prairie du Chien & McGregor Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

[L. S. OF R. R.]

THOS. C. LAWLER.

Secretary and Treasurer.

Subscribed and sworn to before me, this 21st day of September, A. D. 1888.

[L. S.]

L. F. S. VIELE,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 25th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
SIOUX CITY & PACIFIC RAILROAD COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 6,000,000.00	
Amount authorized by vote of the company.....	2,068,400.00	
Number of shares issued, 20,684; amount paid in.....		\$ 2,068,400.00
Amount of common stock issued.....		1,890,400.00
Amount of preferred stock issued, and conditions of preferment.....		168,000.00
Interest 7 per cent per annum, payable semi-annually, on April 1st and October 1st, secured by first mortgage on road between Missouri Valley and California Junction, Iowa.		
Total amount paid in, as per books of the company.....		<u>\$ 2,068,400.0</u>
Total miles of road owned by company.....	107.42	
Amount of stock per mile of road.....	\$ 19,255.26	
Amount of stock representing the road in Iowa (proportional)	1,549,470.75	
Amount of stock held in Iowa.....	2,000.00	
Total number of stockholders.....	71	
Number of stockholders in Iowa	5	

DEBT.

Funded debt as follows:

First mortgage bonds, due January 1, 1898; rate of interest 6 per cent.....		\$ 1,628,000.00
Amount of interest paid on same during the year.....	\$ 96,690.00	
U. S. Subsidy second mortgage bonds, due January 1, 1898; rate of interest 6 per cent.....		1,628,330.00
Amount of interest paid on same during the year. Nothing.		
Total amount of funded debt.....		\$ 3,256,330.00

Floating debt:

Total amount of floating debt.....		2,119,188.69
Contingent liability as guarantor of bonds or debts of other roads:		
F., E. & M. V. R. R. Co. bonds.....	\$ 3,000,000.00	
Mo. Val. & B. R'y & B. Co.....	944,000.00	
Total amount of debt liabilities.....		\$ 5,375,508.69

Amount of debt per mile of road.....	\$ 50,041.97	
Amount of debt representing the road in Iowa (proportional)		\$ 4,026,877.33
Total amount of stock and debt.....		7,443,908.69
Amount of stock and debt per mile of road.....	69,297.23	
Amount of interest paid representing the road in Iowa (proportional).....		75,404.04

COST OF EQUIPMENT.

Total cost of road and equipment.....	\$ 5,553,695.64	
Average cost of road and equipment per mile (107.43 miles).....	\$ 51,700.76	
Proportion of cost of road and equipment for Iowa.....		4,160,360.16
Average cost of road and equipment per mile in Iowa (80.47 miles).....		51,700.76
Actual present cash value of road and equipment in Iowa.....		*523,965.00
Actual cash value of all other property owned, with schedule of same...(No other property in Iowa.)		
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business in Iowa.....		*523,965.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading.....	\$ 1,369.85	
Superstructure, including rails.....		3,497.34
Land, land damages, and fences.....		300.98
Passenger and freight stations, coal sheds, and water stations.....		5,691.96
Engine houses, car sheds and turn-tables.....		
Total expenditures charged to property accounts.....	\$ 10,950.12	
Net addition to property account for the year.....	\$ 10,950.12	

* As valued by the Executive Council of the State of Iowa, on March 5, 1888.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 15,064.03	\$ 6,859.24	\$ 21,923.27
August, 1887.....	14,769.57	6,706.67	21,476.24
September, 1887.....	17,071.55	6,528.16	23,599.71
October, 1887.....	16,533.18	9,449.15	25,982.33
November, 1887.....	14,664.22	6,916.47	21,580.69
December, 1887.....	14,189.99	6,690.24	20,880.23
January, 1888.....	11,495.67	5,116.55	16,612.22
February, 1888.....	10,715.41	6,560.11	17,275.52
March, 1888.....	10,238.64	6,719.71	16,958.35
April, 1888.....	10,113.88	7,304.43	17,418.31
May, 1888.....	10,469.39	8,181.92	18,651.31
June, 1888.....	12,865.02	7,387.54	20,252.56
Totals.....	\$ 158,190.55	\$ 84,420.19	\$ 242,610.74

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 21,298.69	\$ 2,870.95	\$ 24,169.64
August, 1887.....	31,085.65	3,109.22	34,194.87
September, 1887.....	28,600.41	2,676.26	31,276.67
October, 1887.....	28,625.35	3,162.51	31,787.86
November, 1887.....	24,641.82	5,841.33	30,483.15
December, 1887.....	19,713.62	3,494.68	23,208.30
January, 1888.....	8,889.08	1,857.20	10,746.28
February, 1888.....	14,070.85	1,598.40	15,669.25
March, 1888.....	15,981.54	4,159.25	20,140.79
April, 1888.....	16,314.11	4,134.27	20,478.38
May, 1888.....	17,873.76	3,270.17	21,143.93
June, 1888.....	15,859.99	3,956.98	19,816.95
Totals.....	\$ 242,984.87	\$ 40,131.20	\$ 283,116.07

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,274.55	\$ 925.58	\$ 2,803.13	\$ 51,096.17
August, 1887.....	1,374.55	1,116.08	2,483.75	60,545.49
September, 1887.....	2,969.43	1,006.48	1,563.75	60,416.04
October, 1887.....	1,952.69	895.49	1,036.78	62,288.15
November, 1887.....	1,918.99	807.30	1,370.77	56,660.90
December, 1887.....	1,899.18	878.12	1,796.13	48,661.96
January, 1888.....	1,918.99	582.12	1,856.69	31,719.30
February, 1888.....	1,919.25	624.48	1,379.01	37,467.51
March, 1888.....	1,918.99	833.25	1,007.37	41,458.75
April, 1888.....	1,918.99	830.18	1,399.72	42,605.58
May, 1888.....	1,918.99	921.01	1,555.45	44,190.69
June, 1888.....	1,918.99	887.92	1,288.60	44,165.02
Totals.....	\$ 22,803.59	\$ 10,298.01	\$ 22,447.15	\$ 581,275.56

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$	84,490.19	
From through passengers.....		156,190.55	
From all passengers	\$		242,610.74
From express			10,368.01
From mails			23,808.59
Total earnings, passenger department.....	\$		275,712.94
Earnings per train mile run (169,572 miles).....		1.635	

Earnings, freight :

From local	\$	40,181.20	
From through		242,984.87	
Total earnings, freight department	\$		283,116.07
Earnings per train mile run (107,896 miles)		2.624	
Transportation earnings	\$		656,828.41
Transportation earnings per train mile run, from all trains earning revenue (277,568 miles).....		2.0133	
Proportion of transportation earnings for Iowa.....			418,627.69
Earnings from all other sources, miscellaneous earnings.....			32,447.15
Total earnings from all sources.....	\$		581,275.56
Earnings per mile of road operated (107.42 miles)		5,411.24	
Proportion of earnings for Iowa		485,442.60	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	46,248.40
Renewals of rails		72,408.72
Renewal of ties		6,384.54
Repairs of bridges, including culverts and cattle-guards.....		4,453.90
Repairs of buildings, stations and water-tanks.....		8,126.20
Total	\$	137,700.94

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	29,409.34
Repairs of passenger cars		1,283.30
Repairs of freight cars.....		11,194.08
Repairs of tools and machinery		7,890.67
Total	\$	49,782.99

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	36,174.27
Water supply		709.66
Oil and waste		367.29
Locomotive service		23,581.47
Passenger train service.....		7,866.16
Passenger train supplies.		1,506.13
Mileage of passenger cars (debit balance)		3,032.68
Freight train service		8,951.44
Freight train supplies		310.16
Mileage of freight cars (debit balance) ...		13,930.56
Telegraph expenses (maintenance and operating)		5,621.61
Damage and loss of freight and baggage		668.37
Damage to property and cattle		1,732.31
Personal injuries		12,500.77
Agents and station service		30,944.96
Station supplies.....		3,992.96
Total	\$	150,871.60

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	17,736.94
Legal expenses		3,682.56
Stationery and printing, outside agencies and advertising.....		5,810.30
Contingencies		5,372.95
Taxes in Iowa	\$	14,811.12
In other States.....		3,625.96
Total taxes.....		18,436.96
Total	\$	50,969.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	137,700.94
Maintenance of motive power and cars.....		49,782.89
Conducting transportation		150,871.60
General expenses, including taxes.....		50,969.05
Total operating expenses and taxes	\$	389,044.48

Operating expenses and taxes per mile of road operated (107.43 miles)	\$	3,621.71
Operating expenses and taxes per train mile run, for trains earning revenue (377,568 miles)		1.4016
Proportion of operating expenses and taxes for Iowa		291,439.00
Expenses of running and management of passenger trains (estimated)		191,436.91
Expenses of running and management of passenger trains, per train mile.....		1.128
Expenses of running and management of freight trains (estimated)		197,607.57
Expenses of running and management of freight trains, per train mile.....		1.831
Expenses of running and management of all trains earning revenue		389,044.48
Percentage of expenses and taxes to earnings.....		66.96

GENERAL EXHIBIT.

Total earnings	\$	581,375.56
Total expenses, including taxes		389,044.48
Net earnings		192,331.08
Interest accruing during the year		199,348.71
Interest paid during the year		100,659.51
Interest paid during the year on account of the road in Iowa (proportional) ..		75,404.04
Interest on funded debt		195,379.20
Interest paid on funded debt		96,690.00
Interest on floating debt		3,969.51
Interest paid on floating debt		3,969.51
Interest on preferred stock		11,830.00
Profit and loss (credit)		3,411.77
Interest falling due during the year and not paid		195,379.20
Interest defaulted in preceding years, and paid in this		96,690.00
Balance for the year (loss)		15,535.98
Balance at commencement of the year (deficit)		1,445,090.72
Balance at the close of the year, June 30, 1888 (deficit)	\$	1,460,626.58

GENERAL RECAPITULATION.

Total earnings	\$	581,375.56
Total operating expenses and taxes		389,044.48
Net earnings above operating expenses and taxes	\$	192,331.08
Net earnings above operating expenses, taxes, interest and rental		18,947.63
Gross earnings per train mile run (377,568 miles)	\$	2.0941
Net earnings per train mile run (377,568 miles)		0.6925
Percentage of net earnings to stock and debt		2.6
Percentage of net earnings to cost of road and equipment		3.5

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	14,811.12
In Nebraska		3,625.86

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road and equipment.....	\$ 5,553,695.64
Due from United States.....	176,104.10
Material and fuel.....	107,893.11
Due from station agents and conductors.....	121,369.40
Cash.....	24,219.1
Income account.....	1,460,626.56
Total	\$ 7,443,908.69

CREDIT.

Capital stock.....	\$ 2,068,400.0
First mortgage bonds.....	1,628,000.0
United States Government Lien.....	1,628,320.00
Accrued interest on United States Government lien.....	1,962,798.4
Past due coupons on 1st mortgage bonds.....	50,235.00
Interest on 1st mortgage bonds, due July 1st.....	48,840.00
Accruing interest on preferred stock.....	2,957.5
Sundry unpaid audited accounts.....	20,392.30
Current pay rolls payable in July.....	32,546.03
Railroad companies and various persons.....	11,424.6
Total.....	\$ 7,443,908.6

DESCRIPTION OF ROAD.

Length of main line of road from Missouri Valley, Iowa to Sioux City, 75.65; from California Junction to Fremont, 31.77.....	107.42
Length of main line of road in Iowa.....	80.4
Length of main line in Nebraska.....	26.9
Total length of road belonging to this company.....	107.4
Total length of road belonging to this company in Iowa.....	80.4
Aggregate length of sidings and other tracks not above enumerated.....	22.
Same in Iowa.....	17.0
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	39.
Total length of iron rails in tracks in Iowa.....	41.1
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	
Total miles of road operated by this company.....	107.
Total miles of road operated by this company in Iowa not reported by any other company.....	80.47

STATIONS.

Number of stations on all roads owned by this company.....	12
Same in Iowa.....	1
Number of stations on all roads operated by this company.....	12
Same in Iowa.....	1
Number of telegraph offices in stations in Iowa.....	1

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	300
Same in Iowa	318
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 206,716.28
Same in Iowa	182,650.48

BRIDGES IN IOWA.

	Number.	Aggregate length.
Combination truss bridges over 100 feet in length	2	340
Wooden trestle and pile	67	6,058

BOX CULVERTS IN IOWA.

Timber	3	594
--------------	---	-----

CATTLE-GUARDS.

Number of in Iowa	182
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.) about	110,814
Give the average number of years the trestle and pile bridges last on your road in Iowa	8 to 12
Give the average number of years that wooden truss bridges last on your road in Iowa	10

ROAD-BED AND TRACK.

Number of track sections in Iowa	12
Average length of sections, miles	8.95 1-6
Average number of men in each section gang	6
Number of new ties laid in track during the year in Iowa	12,319
Average number of new ties per mile of road	165 1/4
New rails laid in track during the year in Iowa, steel (1,693 tons) miles of track	18
Total track laid with new rails during the year in Iowa, miles	18
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that iron rails last in your track on branches in Iowa	10
What is the average number of years that steel rails last in your track on main line in Iowa	No data.
What is the average number of years that steel rails last in your track on branches in Iowa	No data.
What is the average number of years that ties last in your track in Iowa	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
 Chicago, St. Paul, Minneapolis & Omaha, at Sioux City.
 Illinois Central, at Sioux City.

CROSSINGS IN IOWA.

Number of highway crossings at grade	81
Number of highway crossings at which there are flagmen.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	78.7
What is the average cost per rod, cents	61.4
What is the total cost of same.....	\$ 30,905.95

ROLLING STOCK.

Number of passenger cars	8
Number of baggage, mail and express cars	5
Number of box freight cars.....	90
Number of stock cars	20
Number of platform and coal cars.....	46
Number of other cars	16
Total number of cars.....	185
Number of locomotives.....	12
Maximum weight of locomotives and tenders, tons.....	42½
Average weight of locomotives and tenders, tons.....	40
Number of locomotives equipped with train brake	5
Number of locomotives equipped with driver brake (Westinghouse).....	1
Maximum weight of passenger cars, tons	30
Average weight of passenger cars, tons	18
Number of passenger cars equipped with train brake.....	14
Number of passenger cars equipped with Miller platform and buffer	14
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine 32 ; tons..	320

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	160,673
Miles run by freight trains during the year	107,896
Miles run by construction and repair trains and other trains during the year	13,405
Total train mileage.....	280,973

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	5
Average weight of passenger trains, exclusive of passengers, tons, about.	90
Average number of cars in freight trains.....	31
Average weight of freight trains, exclusive of freight, tons, about.....	193

PASSENGER TRAFFIC.

Number of through passengers carried	105,844
Number of local passengers carried	125,763
Total number of passengers carried	231,607
Total passenger mileage or passengers carried one mile.....	8,941,712
Average distance traveled by each passenger, miles	39
Average amount received from each passenger.....	\$ 1.03
Highest rate of fare per mile for any distance	.98
Lowest rate of fare per mile for any distance	.159
Average rate of fare per mile for all passengers.....	.206

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	281,317
Number of tons of local freight carried.....	56,124
Total tons of freight carried.....	437,441
Total mileage of through freight (tons carried one mile).....	13,575,573
Total mileage of local freight (tons carried one mile).....	2,721,074
Total freight mileage, or tons carried one mile	16,296,647
Average rate per ton per mile received for through freight, cents.....	1.73
Average rate per ton per mile received for local freight, cents	1.76
Average rate per ton per mile received for all freight, cents	1.74
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	4.74

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	748,038
Number of miles run by loaded freight cars west and north	736,505
Number of miles run by empty freight cars east and south	387,186
Number of miles run by empty freight cars west and north	322,311
Total freight car mileage	2,194,000
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	34.10
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	30.43

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	30
Rate of speed of freight trains per hour, including stops, miles	15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	73,799	16.87
Flour	4,567	1.04
Provisions (beef, pork, lard, etc.)	5,904	1.35
Animals	25,171	5.75
Other agricultural products	9,750	2.23
Lumber and forest products	115,655	26.44
Coal	67,769	15.40
Plaster, lime and cement	1,075	.25
Salt	2,492	.57
Petroleum and oil	3,118	.71
Iron, steel and castings	2,137	.49
Stone and brick	36,659	8.38
Manufactures—articles shipped from point of production	3,441	.79
Merchandise, and other articles not enumerated above	85,924	19.64
Total tons carried	437,441	100

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT BLAIR, NEBRASKA, FOR
THE YEAR ENDING JUNE 30, 1888.

East bound number of tons	49,912
West bound number of tons	168,966
Total tons	218,878

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	62,366	15.89
Flour	4,144	1.06
Provisions (beef, pork, lard, etc.)	5,705	1.45
Animals	24,931	6.35
Other agricultural products	7,859	2.00
Lumber and forest products	103,554	26.14
Coal	64,602	16.46
Plaster, lime and cement	1,013	.26
Salt	2,343	.60
Petroleum and oil	3,048	.78
Iron, steel and castings	1,942	.50
Stone and brick	30,937	7.88
Manufactures—articles shipped from point of production	1,489	.38
Merchandise, and other articles not enumerated above	79,463	20.25
Total tons carried	392,396	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company and Wells, Fargo & Co. have the right to do express business on the line, paying agreed rates, depending upon the weight carried and space in car occupied. They deliver their freight into this company's cars.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping-cars are run, owned by Wagner Palace Car Company and by the Pullman Palace Car Company, by which companies the charges are made and collected. Neither parlor or dining-cars are run on this company's road.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. This company pays nothing to palace or sleeping-car companies. The sleeping-car charges are paid by the passengers to the sleeping-car companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The United States Government withholds all compensation for mail service. The amount charged the Government for mail service in Iowa is \$17,714.98 per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Not kept separate.

TELEGRAPH:

How many miles of telegraph are owned by your company in Iowa? Certain rights in 80.47 miles.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company have certain rights in 80.47 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. April 30	Dennis Dugan, fireman..	Near Sioux City, Iowa	Fell from engine; head badly cut.

INJURED.

1887. July 11	F. H. Humphrey, machinist	Missouri Valley Shop	Was moving head-block and hold slipped; fore finger nail and part of flesh from middle finger.
July 18	Wm. Ragan, blacksmith helper.....	Missouri Valley Shop	Piece of hammer broke off; small flesh wound on right cheek.
July 10	L. B. Stokes, wiper	Missouri Valley coal shed	Caught left hand in gear of derrick; first three fingers on left hand injured.
July 20	G. C. Searles	Sioux City	Some person threw chunk of mud at train, breaking glass; under part of chin cut by broken glass.
July 21	Jacob Beck, boilermaker	Missouri Valley Shop	Crowbar fell on fingers; cut flesh off of finger next to little finger.
July 26	J. P. Wishart, wiper	Missouri Valley Round House	Got fingers caught between castings and pilot-head timber; nail and part of flesh torn off one finger.
August 1	Hans Jensen, laborer	Missouri Valley	Squeezed between draw-bars; breast and back bruised.
August 5	Joseph Burns, switchman	Missouri Valley Yard	Got fingers caught between draw-bars; second finger on left hand cut off.
August 11	Lewis Peterson, machinists' helper ..	Missouri Valley Shop	Steel rail fell on instep of foot; bruised left instep.
August 19	David Pugh, coal heaver	Missouri Valley	Caught fingers under coal bucket; mashed flesh on next to little finger on left hand.
August 22	Geo. Goodrich, laborer	Missouri Valley Yard	Was loading hand-car and got hands caught by walking beam; third finger of right hand broken.
August 30	D. Ryne, painter	Sioux City	Was sleeping with one foot on track; cut off four toes.
September 11	Ira E. Lake, wiper	Missouri Valley	Walked into turn-table pit; bruised left leg.
October 11	John Herron, machinist	Missouri Valley Shop	Engine frame fell over on right ankle; bruised right ankle.
November 2	J. C. Hutchison (unknown)	Missouri Valley	Fell from passenger train; left arm and collar bone fractured.
November 4	Geo. Burbank, machinist	Missouri Valley Shop	Got finger caught in feed gear; middle finger on right hand jammed.
November 5	Chas. Filkins, machinists' helper	Missouri Valley Shop ..	Finger caught in bolt cutter; middle finger of right hand nearly cut off.
November 18	Chas. A. Murphy, laborer	Missouri Valley Yard	Fell across rail and pair of wheels ran on him; shoulders jammed.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887			
November 11	John H. Payne, laborer.....	California Junction.....	Struck on head with maul; small hole cut in crown of head.
November 28	David Wheeler, brakeman.....	Onawa.....	Coupling cars; one finger bruised.
September 23	F. W. Miles, brakeman.....	California Junction.....	Uncoupling cars; end of one finger smashed.
November 16	Joel H. Rordens, laborer.....	Missouri Valley yard.....	Sheet boiler iron fell on him; bruised and cut left thigh.
October 18	Charles Troop, engineer.....	Missouri Valley yard.....	Struck by switch target; bruised left thigh.
December 21	H. H. Wier, brakeman.....	California Junction.....	Coupling cars; right hand crushed.
December 28	H. H. McPherson, laborer.....	Missouri Valley yard.....	Piece of filing fell on foot; toe injured.
1888.			
January 5	C. A. Holt, C. & N. W. wiper.....	Missouri Valley yard.....	Slipped and fell off engine tank; left side and thigh badly bruised.
January 10	Hugh Henry, boiler maker helper.....	Missouri Valley shops.....	Holding bar, and same gave way; split flesh on second finger of left hand.
January 16	P. B. Perkins, machinist helper.....	Missouri Valley shops.....	Fell on tie with spike in it; spike ran in fleshy part of thigh.
February 25	Ed. Shaoun, switchman.....	Missouri Valley yard.....	Fell while uncoupling cars; right knee injured.
March 6	George Johnson, section man.....	Sioux.....	Bar of steel struck right ankle; right ankle broken.
March 27	Carl Myers, laborer.....	Missouri Valley car shops.....	Draw bar fell across foot; foot injured.
March 28	John McPherson, laborer.....	Missouri Valley yard.....	Car from pipe fell on foot; right foot injured.
April 3	David Mooney, switchman.....	Missouri Valley yard.....	Falling pin, end of thumb pinched.
April 26	Charles Larson, laborer.....	Missouri Valley yard.....	Fell on coal bucket; bruised chest.
April 28	Taylor Grow, conductor.....	Sioux.....	Coupling cars; hand crushed.
April 29	Watt Davis, switchman.....	Missouri Valley yard.....	Coupling cars; end of second finger on left hand pinched.
May 2	J. I. Dean, brakeman.....	California Junction.....	Coupling cars; 1st and 2d finger of right hand mashed.
May 3	Peter Hartwick, laborer.....	Missouri Valley shops.....	Got finger caught while rolling pair wheels; bruised middle finger on left hand.
May 5	C. S. Bassett, switchman.....	Missouri Valley yard.....	Coupling cars; front finger on left hand broken and cut.
May 19	Gilbert Anderson, car repairer.....	Missouri Valley yard.....	Caught foot between rail and plank walk, wheels ran over it; heel was bruised and broken.
May 25	George Harrington, brakeman.....	Sioux City.....	Coupling cars; right hand bruised and one finger broken.
June 18	A. G. Ferrell, machinist apprentice.....	Missouri Valley shops.....	Fell in boiler hot water; right foot and ankle scalded.
June 17	K. G. Slough, brakeman.....	Missouri Valley yard.....	Fell from pilot of engine; leg bruised.
June 24	Els. Lind, section man.....	Missouri Valley yard.....	Truck car ran onto foot; left foot bruised.
May 26	Peter Tobin, switchman.....	Sioux City.....	Coupling cars; first and second finger of left hand badly bruised and cut.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....						
Collision.....						
Caught in frogs, guard rails, or switches.....					1	.....
Coupling cars.....					11	.....
Falling from trains.....		1	.....	1	1	.....
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous.....				1	28	1
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total.....		1	.....	2	43	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	1
Number of persons injured during the year.....	45
Number resulting from lack of caution, carelessness or misconduct.....	46

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. Hughitt, Chicago, Illinois.
Vice-President—M. L. Sykes, New York, New York.
Secretary—J. B. Redfield, Chicago, Illinois.
Treasurer—M. M. Kirkman, Chicago, Illinois.
General Manager—W. F. Fitch, Omaha, Nebraska.
General Superintendent—W. C. Halsey, Omaha, Nebraska.
Division Superintendent—W. F. Look, Missouri Valley, Iowa.
Chief Engineer—J. E. Ainsworth, Omaha, Nebraska.
Superintendent of Telegraph—E. C. Harris, Omaha, Nebraska.
Auditor—J. B. Redfield, Chicago, Illinois.
General Passenger Agent—J. R. Buchanan, Omaha, Nebraska.
General Freight Agent—K. C. Morehouse, Omaha, Nebraska.
General Attorney—J. B. Hawley, Omaha, Nebraska.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Marvin Hughitt, Chicago, Illinois.
 Albert Keep, Chicago, Illinois.
 M. L. Sykes, New York, New York.
 W. H. Stennett, Chicago, Illinois.
 David P. Kimball, Boston, Massachusetts.
 Horace Williams, Clinton, Iowa.
 P. E. Hall, Cedar Rapids, Iowa.
 M. M. Kirkman, Chicago, Illinois.
 J. B. Redfield, Chicago, Illinois.

Date of annual meeting of stockholders, third Wednesday in May.
 Fiscal year of company ends December 31.
 General offices of the company are located at Cedar Rapids, Iowa.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

Marvin Hughitt, President, and J. B. Redfield, Secretary of the Sioux City & Pacific Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

(L. S. OF R. R.)

MARVIN HUGHITT.

J. B. REDFIELD.

Subscribed and sworn to before me, this 10th day of September, A. D. 1888.

J. F. CLEVELAND,

Notary Public.

[L. s.]

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

UNION PACIFIC RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

1. Cost of the Missouri River Bridge and approaches.
Answer. \$3,714,128.57.
2. Gross earnings of the bridge.
Answer. See answer to question 23.
3. Net earnings of the bridge.
Answer. See answer to question 23.
4. Number of tons of freight moved east over the bridge.
Answer. 530,704.
5. Number of tons of freight moved west over the bridge.
Answer. 810,904.
6. Number of cars moved east over the bridge.
Answer. 138,662 freight cars, 58,585 passenger cars.
7. Number of cars moved west over the bridge.
Answer. 138,220 freight cars, 58,586 passenger cars.
8. Charge per ton for hauling over bridge.
Answer. Local bridge rates shown by tariffs Nos. 531 and 601, attached. In addition, the following special rates are made to eastern connections on freight to or from Mississippi River or points farther east: Car-loads, 2 cents per 100 pounds; maximum per car, \$5.00; less than car-loads, 4 cents per 100 pounds; maximum per car, \$4.00.
9. Cost per ton for hauling over bridge.
Answer. Expenses of freight and passenger service in Iowa, not kept separate.
10. Cost of operating bridge.
Answer. See answer to question 23.
11. Cost of maintenance of bridge.
Answer. See answer to question 23.
12. Number of passengers carried east over the bridge.
Answer. 345,630.
13. Number of passengers carried west over the bridge.
Answer. 371,166.
14. Charge for carrying each passenger.
Answer. Regular rate, 25 cents, except that on business to or from points west or north of Ogden, Utah, a bridge rate of 50 cents is received.

15. Number of acres of land owned at Council Bluffs.

Answer. 259.77.

16. Number of miles of main road in Iowa.

Answer. Main line 2.36, branch 1.76, total 4.12; double track—main line 1.53, double track—branch 81, total double track 2.34.

17. Number of miles of siding in Iowa.

Answer. 26.77.

18. Cost of sidings.

Answer. Estimated at \$133,850.00.

19. Cost of buildings, depots, hotels, warehouses, sheds, elevators and stock yards in Iowa.

Answer. Estimated cost: Broadway passenger and freight depots, \$15,000; transfer passenger depot and hotel, \$120,000; transfer freight depot, \$10,000; sheds and platforms, \$28,500; round house, turn-table, etc., \$84,000; other buildings and structures, \$33,490; total, \$290,990.

20. Amount of bonds representing bridge, track, lands and buildings.

Answer. \$1,631,000, of which \$1,233,000 bear eight per cent interest, and \$328,000 bear five per cent interest.

21. The amount of stock representing bridge and property in Iowa.

Answer. On a mileage basis, \$187,236.49.

22. The amount of rent received from other companies (railway and express) for use of track, buildings, land, etc.

Answer. \$29,100.

23. Any other information that would be of value in determining the cost, business and income of the bridge and Iowa properties.

Answer. The Missouri River bridge is operated as a part of the Union Division of the Union Pacific Railway. Its earnings and expenses are not kept separate, and it is therefore impossible for the company to furnish the information now called for in the precise form in which it is requested. The earnings and expenses of the company's road between Council Bluffs and Omaha, representing the unsubsidized portion of its Union Division are, however, separated for the use of the United States Commissioner of Railroads. The figures, covering 4.12 miles of line in Iowa and .66 mile in Nebraska, for the year ending June 30, 1898, are as follows: Gross earnings, \$763,514.99; operating expenses, taxes excluded, \$325,410.20; surplus, excluding taxes, interest and sinking fund, \$438,104.79; taxes in Iowa (based on assessment for 1887), \$34,322.43. There was expended during the year for renewal or reconstruction of the Omaha bridge \$16,950.10. This is included in the amount given in the answer to question 1. Other expenditures for permanent improvements in the State of Iowa during the year amounted to \$242,264.75.

OLIVER W. MINK,
Comptroller.

Boston, Massachusetts, October 24, 1898.

REPORT
OF THE
WABASH WESTERN RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 30,000,000.00	
Amount authorized by vote of the company	30,000,000.00	
Number of shares issued, 300,000; amount paid in.....		\$ 30,000,000.00
Amount of common stock issued.....		30,000,000.00
Total amount paid in, as per books of the company.....		<u>\$ 30,000,000.00</u>
Total miles of road owned by company.....	432.1	
Amount of stock per mile of road.....	\$ 69,444.00	
Amount of stock representing the road in Iowa		\$ 3,000,000.00

The Wabash Western Railway Company was organized April 1, 1887, and acquired part of the property formerly belonging to and operated by the Wabash, St. Louis & Pacific Railway company.

DEBT.

Funded debt as follows :

North Missouri Railroad, first mortgage bonds ; rate of interest 7 per cent	\$ 6,000,000.00
Real estate and railway mortgage bonds; rate of interest, 7 per cent	3,000,000.00
St. Charles bridge, first mortgage bonds; rate of interest, 6 per cent	1,000,000.00
St. Charles bridge, second mortgage bonds ; rate of interest, 7 per cent	383,500.00
Ottumwa Division, rate of interest 7 per cent	323,000.00
Brunswick & Chillicothe Railroad; rate of interest, 7 per cent ..	304,500.00
St. Louis, Council Bluffs & Omaha Railroad ; rate of interest, 6 per cent	636,000.00
Boone county & Booneville Railroad ; rate of interest, 7 per cent	100,000.00
Total amount of funded debt.....	\$ 11,741,000.00

Floating debt :

Incurred for interest and rentals	None.
Incurred for operation.....	None.
Receivers' certificates	None.
Total amount of floating debt	None.

Contingent liability as guarantor of bonds or debts of other roads :

Funded debt.....	\$ 11,741,000.00
Total amount of debt liabilities	\$ 11,741,000.00

Amount of debt per mile of road, 532.6 miles.....	\$ 23,003.00	
Amount of debt representing the road in Iowa.....	323,000.00	
Total amount of stock and debt		41,741,000.00
Amount of stock and debt per mile of road	91,447.00	
Amount of interest paid representing the road in Iowa.....	23,540.00	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Passenger and freight stations, coal sheds, and water stations.....	} This road was acquired through sale, under foreclosure.
Grading.....	
Bridging and masonry	} Nothing has been charged since to construction.
Superstructure, including rails	
Land, land damages, and fences.....	

REVENUE FOR THE YEAR.

(For all lines operated east and west of the Mississippi River.)

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 56,949.71	\$ 77,841.96	\$ 134,791.67
August, 1887.....	64,445.32	85,434.09	149,879.41
September, 1887.....	105,808.08	104,110.31	209,918.39
October, 1887.....	93,005.56	100,921.04	193,926.60
November, 1887.....	74,169.68	68,203.91	142,373.59
December, 1887.....	79,687.06	72,517.70	152,204.76
January, 1888.....	44,362.44	56,783.62	101,146.06
February, 1888.....	49,768.49	58,354.79	108,123.28
March, 1888.....	68,358.55	61,831.84	130,190.39
April 1888.....	66,650.29	64,150.20	130,800.49
May 1888.....	65,951.82	64,290.77	130,242.59
June, 1888.....	74,510.76	70,972.77	145,483.53
Totals.....	843,667.76	885,413.00	1,729,080.76

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 297,764.97	\$ 117,469.81	\$ 415,234.78
August, 1887.....	261,821.75	119,865.37	481,687.12
September, 1887.....	294,783.80	99,330.62	394,114.42
October, 1887.....	307,338.39	96,408.64	403,747.03
November, 1887.....	254,913.98	97,542.15	352,456.13
December, 1887.....	243,691.01	73,327.53	317,018.54
January, 1888.....	210,617.47	72,847.38	283,464.85
February, 1888.....	159,021.65	64,166.71	223,188.36
March, 1888.....	212,141.55	57,652.67	269,794.22
April, 1888.....	201,652.18	71,427.76	273,079.94
May, 1888.....	225,376.30	81,976.29	307,352.59
June, 1888.....	224,531.05	70,735.68	295,266.73
Totals.....	2,998,654.10	1,014,750.61	4,008,404.71

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 9,417.86	\$ 17,599.45	\$ 8,000.79	\$ 35,017.10
August, 1887.....	9,617.50	15,234.82	11,757.39	36,609.71
September, 1887.....	11,580.23	12,500.74	9,030.66	33,111.63
October, 1887.....	11,039.73	8,762.54	8,913.59	28,715.86
November, 1887.....	9,531.73	11,659.40	13,999.58	35,190.71
December, 1887.....	7,931.67	22,630.63	23,352.82	53,914.92
January, 1888.....	10,039.73	10,000.42	10,000.40	30,040.55
February, 1888.....	10,039.73	8,997.65	10,102.40	29,139.78
March, 1888.....	10,039.71	12,187.87	10,568.88	32,796.46
April, 1888.....	9,540.04	11,989.80	9,800.00	31,339.84
May, 1888.....	10,048.73	11,478.07	9,516.31	31,043.11
June, 1888.....	10,039.83	10,000.85	10,131.19	30,171.87
Totals.....	118,935.39	153,051.94	125,173.92	407,161.25

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 885,413.00	
From through passengers	843,067.76	
From all passengers		\$ 1,729,080.76
From express and baggage		153,051.94
From mails		118,985.39
From other sources, passenger department.		17,940.29
Total earnings, passenger department.....		\$ 2,018,468.38

Earnings per train mile run (2,185,874 miles), cents ... 92.34

Earnings, freight :

From local	1,014,756.61	
From through	2,903,654.10	
From other sources, freight department.....	114,197.38	
Total earnings, freight department.....		\$ 4,122,602.09

Earnings per train mile run (2,632,855 miles) 1.5235

Earnings per train mile run for all trains earning revenue
(4,818,729 miles) 1.25

Proportion of earnings for Iowa.....	221,041.45	
Rents received for use of road.		12,000.00
Earnings from all other sources.....		43,946.43
Total earnings from all sources.....		\$ 6,196,966.89

Earnings per mile of road operated (1,001.9 miles..... 6,185.20
Proportion of earnings for Iowa 221,041.45

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES)

Repairs of road bed and track.....	\$ 4 58,086.11
Renewal of rails (number tons laid, steel).....	189,447.22
Renewal of ties (number laid).....	131,569.41
Repairs of bridges, including culverts and cattle-guards.....	137,255.67
Repairs of fences, road crossings and signs.....	40,920.00
Repairs of buildings, stations and water tanks.....	158,396.91
Other expenses.....	96,377.70
Total	\$ 1,162,053.11

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 273,552.89
Repairs of passenger cars.....	169,276.98
Repairs of freight cars.....	325,100.70
Repairs of tools and machinery	107,359.99
Total.....	\$ 875,190.56

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$ 402,709.76
Water supply	30,814.05
Oil and waste	14,518.30
Locomotive service	453,081.57
Passenger train service	64,985.68
Passenger train supplies	14,470.01
Mileage of passenger cars (debit balance)	31,371.01
Freight train service	203,963.91
Freight train supplies	3,012.79
Mileage of freight cars (debit balance)	13,231.39
Telegraph expenses (maintenance and operating)	86,973.39
Damage and loss of freight and baggage	41,787.94
Damages to property and cattle	26,168.86
Personal injuries	17,297.81
Agents and station service	645,496.68
Station supplies	20,863.91
Sundries	260,708.75
Total	\$ 2,332,800.71

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$ 74,334.23
Legal expenses	8,926.49
Insurance	15,910.49
Stationery and printing, outside agencies and advertising	171,006.07
Contingencies	106,581.32
Taxes in Iowa	\$ 12,288.30
Total taxes	128,570.28
Total	\$ 502,238.88

RECAPITULATION OF EXPENSES.

Maintenance of way and building	\$ 1,162,053.11
Maintenance of motive power and cars	875,190.56
Conducting transportation	2,332,800.71
General expenses, including taxes	502,238.88
Total operating expenses and taxes	\$ 4,869,283.26
Operating expenses and taxes per mile of road, operated (1,001.9 miles)	\$ 4,860.04
Operating expenses and taxes per train mile run, for trains earning revenue 4,818,729 miles	1.01
Proportion of operating expenses and taxes for Iowa	\$ 292,433.75
Expenses of running and management of passenger trains	296,476.50
Expenses of running and management of passenger trains, per train mile	.126
Expenses of running and management of freight trains	889,429.53
Expenses of running and management of freight trains, per train mile	.337
Expenses of running and management of all trains earning revenue	1,185,906.02
Percentage of expenses to earnings	77.15

GENERAL EXHIBIT.

Total earnings.....	\$	6,196,956.89
Total expenses, including taxes.....		4,909,283.26
Net earnings		1,287,673.63
Rentals, specifying amount paid to each company :		
Kansas City bridge	48,000.00	
Detroit Union depot	66,556.96	
Other rentals	93,216.97—	207,773.93
Interest accruing during the year.....		
Interest paid during the year		847,940.00
Interest paid during the year on account of the road in Iowa.....		22,540.00
Interest paid on funded debt		847,940.00
Balance for the year.....		64,256.21
Balance at commencement of the year		180,942.66
Balance at the close of the year, June 30, 1888.....	\$	245,098.87

GENERAL RECAPITULATION.

Total earnings	\$	6,196,956.89
Total operating expenses and taxes		4,909,283.26
Net earnings above operating expenses and taxes		1,287,673.63
Net earnings above operating expenses, taxes and rental		
Gross earnings per train mile run (4,788,729 miles)	\$	1.29
Net earnings per train mile run		.28
Percentage of net earnings to stock and debt.....		3.1
Percentage of net earnings to cost of road and equipment.....		3.1

TAXES.

AMOUNT PAID FOR NINE MONTHS, ENDING JUNE 30, 1888.

In Iowa	\$	9,325.26
In other States		114,079.74
Total	\$	123,405.00

SURPLUS.

Surplus at the commencement of the year	\$	180,942.66
Surplus at the close of the year.....		245,098.87

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road, equipment and appurtenances	\$ 41,711,000.00
Premiums of insurance unappropriated.....	16,448.81
Supplies on hand	219,916.81
Cash on hand	937,743.96
Sundry accounts collectible.....	241,055.86
Receiver's assets uncollected.....	23,302.41
Wabash, St. Louis & Pacific Railway Company's assets uncollected	9,899.04
Total	\$ 43,158,865.59

CREDIT.

Balance at credit of income account.....	\$ 245,096.87
Capital stock	30,000,000.00
Bonded debt	11,741,000.00
Interest and rentals due and accrued.....	362,155.92
Sundry accounts payable.....	647,384.92
Miscellaneous accounts.....	76,125.84
Receiver's liabilities unpaid	44,897.73
Wabash, St. Louis & Pacific Railway Company's liabilities unpaid	326.06
James F. Joy, Thos. H. Hubbard, Oeslan D. Ashley, Edgar T. Welles—the purchasing committee.....	42,177.66
Total	\$ 43,158,865.59

DESCRIPTION OF ROAD.

Length of main line of road :	
From Vine street and U. D., St. Louis, to Kansas City.....	287.9
From Moberly to Ottumwa.....	131.0
From Albia to Des Moines	67.3
From Brunswick to Pattonsburg.....	79.7
	565.9
Length of main line of road in Iowa	110.7
Length of main line of road in Missouri.....	455.2
Branches owned by this company :	
Glasgow to Salisbury.....	15.0
Centralia to Columbia (leased).....	31.8
O., R. I. & P. track, Ottumwa to Harvey, Newton, and junction with O., R. I. & P. road.....	37.8
Total length of road belonging to this company in Missouri.....	15.0
Total length of road operated by this company west of the Mississippi river	640.5
Total length of road belonging to this company in Iowa	43.4
Aggregate length of sidings and other tracks not above enumerated.....	148.9
Same in Iowa.....	8.4
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	31.3753
Total length of iron rails in tracks in Iowa.....	79.944
Weights per yard, steel, 52 to 60 pounds.	
Weights per yard, iron, 48 to 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

Hannibal & St. Jo. Railway, Harlem to Kansas City	1.8
Boone County & Booneville Railroad, Centralia to Columbia	21.8
Des Moines & St. Louis Railroad, Albia to Des Moines	67.3
Brunswick & Chillicothe Railroad, Brunswick to Chillicothe	28.0
St. Louis, Council Bluffs & Omaha Railroad, Chillicothe to Pattonsburg	41.7
Missouri Pacific Railway, on levee at St. Louis	1.0
Total length of above roads	171.6
Total length of above roads in Iowa	67.3
Total length of above roads in other States (specifying each) Missouri	104.3
Total miles of road operated by this company east and west of Mississippi ..	1,001.9
Total miles of road operated by this company in Iowa not reported by any other company	110.7

STATIONS.

Number of stations on all roads owned by this company	106
Same in Iowa	8
Number of stations on all roads operated by this company	130
Same in Iowa	17
Number of telegraph offices in stations in Iowa	15

EMPLOYES.

Average number of persons regularly employed on all roads operated by this company	3,504
Same in Iowa	147.6
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 2,400,968.22
Same in Iowa	79,427.65

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length	8	1,976
Combination truss bridges over 100 feet in length, stone	None.	
Iron truss bridges over 100 feet in length	3	830
Wooden trestle and pile	246	19,824
Iron trestle	None.	

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	None.
Less than 20 feet opening	None.

BOX CULVERTS IN IOWA.

Timber	136
Stone	9

CATTLE-GUARDS.

Number of in Iowa	233
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet (B. M.) piling, 14,810; timber, 334,164	348,974
---	---------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Between—				
Coatsville and Moulton.....	Trestle	Timber and piling	November, 1887	48
Coatsville and Moulton.....	Trestle	Timber and piling	October, 1887	31
Coatsville and Moulton.....	Trestle	Timber and piling	July, 1887	29
Moulton and Bloomfield.....	Trestle	Timber and piling	October, 1887	45
Moulton and Bloomfield.....	Trestle	Timber and piling	October, 1887	30
Moulton and Bloomfield.....	Trestle	Timber and piling	October, 1887	32
Moulton and Bloomfield.....	Trestle	Timber and piling	Sept., 1887	30
Bloomfield and Belknap.....	Trestle	Timber and piling	Sept., 1887	63
Bloomfield and Belknap.....	Trestle	Timber and piling	August, 1887	420
Bloomfield and Belknap.....	Truss.....	Timber and piling	August, 1887	95
Bloomfield and Belknap.....	Trestle	Timber and piling	Sept., 1887	110
Belknap and Ottumwa.....	Trestle	Timber and piling	August, 1887	44
Belknap and Ottumwa.....	Trestle	Timber and piling	August, 1887	63
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	64
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1888	64
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	64
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	62
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	48
Belknap and Ottumwa.....	Trestle	Timber and piling	November, 1887	108
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	299
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	94
Belknap and Ottumwa.....	Trestle	Timber and piling	July, 1887	61
Belknap and Ottumwa.....	Trestle	Timber and piling	March, 1888	47
Belknap and Ottumwa.....	Trestle	Timber and piling	June, 1888	30
Belknap and Ottumwa.....	Trestle	Timber and piling	June, 1888	110
Belknap and Ottumwa.....	Trestle	Timber and piling	June, 1888	110
Belknap and Ottumwa.....	Trestle	Timber and piling	June, 1888	235
Total				2,436

Give the average number of years the trestle and pile bridges last on your road in Iowa 10

Give the average number of years that wooden truss bridges last on your road in Iowa 10

ROAD-BED AND TRACK.

Number of track sections in Iowa 14

Average length of sections, miles 7.78

Average number of men in each section gang 3.78

Number of new ties laid in track during the year in Iowa 26,533

Average number of new ties per mile of road 402

What is the average number of years that iron rails last in your track on main line in Iowa 8

What is the average number of years that iron rails last in your track on branches in Iowa 8

What is the average number of years that steel rails last in your track on main line in Iowa 15

What is the average number of years that steel rails last in your track on branches in Iowa 15

What is the average number of years that ties last in your track in Iowa 8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Belknap.

Chicago, Burlington & Quincy, at Albia.

Chicago, Rock Island & Pacific, at Harvey.

Number of highway crossings over railroad.....	1
Number of highway crossings under railroad	2
Number of highway bridges 18 feet above track	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	51.4
What is the average cost per rod, cents.....	42.3
What is the total cost of same.....	\$ 6,339.00
How many miles of new fencing have you built during the year.....	10

Give the number of miles needed on both sides of your track in each county in Iowa :

In Wapello county, miles.....	1½
In Davis county, miles.....	2
In Appanoose county, miles.....	1
In Polk county, miles	14
In Marion county, miles	36
In Monroe county, miles	5
Total miles.....	59½

ROLLING STOCK.

	Leased.	Owued.	Total.
Number of passenger cars	7	63	70
Number of baggage, mail, and express cars	5	55	60
Number of parlor and sleeping cars.....		2	2
Number of dining cars		1	1
Number of box freight cars.....	84	4,034	4,118
Number of stock cars		813	813
Number of platform and coal cars	43	1,081	1,124
Number of other cars—Cinder cars, 47 ; chair cars, 14; caboose, 102 ; tool, derrick and pile driver, 28		191	191
Total number of cars	139	6,340	6,379
Number of locomotives			130
Maximum weight of locomotives and tenders, tons			64
Average weight of locomotives and tenders, tons			53
Number of locomotives equipped with train brake			49
Number of locomotives equipped with driver brake.....			59
Maximum weight of passenger cars, tons			36.75
Average weight of passenger cars, tons			27.5
Number of passenger cars equipped with train brake, air.....			135
Number of freight cars equipped with train brake, American			220
Number of freight cars equipped with air brake.....		None.	
Number of passenger cars equipped with Miller platform and buffer.....			135
Number of freight cars equipped with automatic coupler, cinder cars.....			10

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	2,185,874
Miles run by freight trains during the year.....	2,632,885
Miles run by switching trains during the year.....	1,021,520
Miles run by construction and repair trains during the year.....	100,684
Total train mileage.	5,940,913

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.7
Average weight of passenger trains, exclusive of passengers, tons.....	80,400
Average number of cars in freight trains.....	22.19
Average weight of freight trains, exclusive of freight, tons	500,000

PASSENGER TRAFFIC.

Number of through passengers carried.....	280,664
Number of local passengers carried.....	1,089,113
Total number of passengers carried.....	1,369,777
Total passenger mileage or passengers carried one mile.....	80,661,558
Average distance traveled by each passenger, miles.....	59.3
Average amount received from each passenger.....	\$ 1.2716
Highest rate of fare per mile for any distance	.09
Average rate of fare per mile for all passengers	2.144

FREIGHT TRAFFIC.

Number of tons of through freight carried	\$ 2,165,187
Number of tons of local freight carried.....	710,597
Total tons of freight carried.....	2,875,784
Total mileage of through freight, tons carried one mile	398,498,939
Total mileage of local freight, tons carried one mile.....	59,611,382
Total freight mileage, or tons carried one mile.....	458,110,321
Average rate per ton per mile received for through freight	\$.0751
Average rate per ton per mile received for local freight.....	1.702
Average rate per ton per mile received for all freight.....	.0875
Average cost per ton per mile to move freight.....	.0714

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	20,194,195
Number of miles run by loaded freight cars west and north	20,571,851
Number of miles run by empty freight cars east and south.....	8,870,618
Number of miles run by empty freight cars west and north	8,852,895
Total freight car mileage.....	58,419,559
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	15.1
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	15.1

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	39
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	639,637	21.90
Flour	106,844	3.51
Animals	181,378	6.30
Other agricultural products.....	106,710	3.78
Lumber and forest products	456,752	15.88
Coal.....	374,196	13.01
Merchandise, and other articles not enumerated above	1,024,394	35.62
Total tons carried	2,875,733	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	50,368	21.90
Flour	8,064	3.51
Animals	14,496	6.30
Other agricultural products.....	8,096	3.78
Lumber and forest products.....	36,536	15.88
Coal	29,328	13.01
Merchandise, and other articles not enumerated above.....	81,944	35.62
Total tons carried.....	230,032	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. This company receives a portion of the earnings.

SLEEPING CARS.

Do sleeping, parlor, or dining cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Sleeping Car Company receive entire earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Moberly to Ottumwa \$1,452.06 per month; Harvey to Des Moines, \$226.37 per month.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$58.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company operates the line.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. October 29	Chas. Extrom, coal miner.	Knorrville Junction.	*Crawling under cars : run over and killed : drunk.
November 9	Wm. Wilkinson, boy of 17 years	Des Moines.	*Fell from cars : killed.
1888. January 10	Michael Conroy, fireman.	Ottumwa.	*Stealing ride : collision : killed.
*Verdicts of coroners' juries exonerate company from all blame.			

INJURED.

1887. July 27	H. E. Peck, engineer	Kirksville.	Collision : left wrist broken.
September 30	J. C. Talmage, brakeman	Village Creek.	Overhead bridge : skull fractured.
1888. January 15	J. J. Corpe, passenger	Ottumwa.	Collision : back bruised.
January 15	R. A. Ackert, conductor	Ottumwa.	Collision : body bruised.
January 15	H. E. Peck, engineer	Ottumwa.	Collision : arm broken.
January 15	R. J. Gee, express messenger	Ottumwa.	Collision : scalp wound.
January 15	R. W. Whitley, train porter	Ottumwa.	Collision : shoulder bruised.
January 17	A. W. Whitley, passenger	Coatesville	Derrailment : bruises.
January 17	Margaret Wallace, passenger	Coatesville	Derrailment : bruises.
January 17	Geo. F. Harrison, passenger	Coatesville	Derrailment : scalp contused.
January 17	L. S. Sewell, passenger	Coatesville	Derrailment : back hurt.
January 17	L. H. Cane, passenger	Coatesville	Derrailment : bruised.
January 17	Simon Kempner, passenger	Coatesville	Derrailment : knee hurt.
January 17	E. Shively, passenger	Coatesville	Derrailment : back hurt.
January 17	F. E. Childers, brakeman	Coatesville	Derrailment : wrist sprained.
January 17	E. Noggle, boy trespasser	Coatesville	Derrailment : cuts on forehead.
February 15	John Feely	Belknap	Jumping of train : leg broken.
February 13	John Reynolds	Des Moines	Collision between hand-car and train : bruised.
February 13	John Reynolds	Des Moines	Collision between hand-car and train : bruised.
February 13	Jerry Connolly	Des Moines	Collision between hand-car and train : bruised.
February 13	W. F. Sickerson	Des Moines	Collision between hand-car and train : bruised.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. February 21	Ed. Irish, switchman.	Des Moines	Coupling; caught between cars; hips bruised.
February 21	Ed. Mason, switchman.	Des Moines	Finger caught; finger crushed.
March 27	Wm. Harvey, switchman	Des Moines	Coupling ears; finger caught; middle fingers bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	...	...	...	8	1	...
Collisions.....	...	1	...	1	4	5
Caught in frogs, guard rails, or switches.....	...	...	...	...	...	...
Coupling cars.....	...	...	...	...	3	...
Falling from train.....	...	...	...	...	...	...
Getting on and off trains.....	...	...	...	...	...	1
Highway crossings.....	...	...	...	...	...	...
Miscellaneous.....	...	...	...	...	1	...
Overhead and side obstruction.....	...	...	...	...	...	...
Stealing rides.....	...	...	1	...	...	...
While intoxicated.....	...	...	1	...	...	...
Trespassers on track.....	...	...	...	...	...	...
Total.....	...	1	2	9	9	6

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	3
Number of persons injured during the year.....	24
Number of casualties purely accidental during the entire year.....	20
Number resulting from lack of caution, carelessness or misconduct, but not on the part of this road.....	5
Number of persons killed while intoxicated.....	1
Number of tramps or others stealing rides killed or injured.....	1

OFFICERS OF THE COMPANY. WITH LOCATION OF OFFICES.

President—O. D. Ashley, New York City.

Vice-Presidents—Edgar T. Welles, Hartford, Conn. ; Jas. F. How, St. Louis, Mo.

Secretary—W. M. Beach, New York City.

Treasurer—James F. How, St. Louis, Mo.

General Manager—O. M. Hays, St. Louis, Mo.

General Superintendent, lines west—H. L. Magee, Kansas City, Mo.

General Superintendent, lines east—J. S. Goodrich, Chicago, Ill.

Chief Engineer—W. S. Lincoln, St. Louis, Mo.

Superintendent of Telegraph—G. C. Kinsman, Decatur, Ill.

Auditor—D. B. Howard, St. Louis, Mo.

General Freight Agent—M. Knight, St. Louis, Mo.

General Passenger Agent—F. Chandler, St. Louis, Mo.

General Solicitor—W. H. Blodgett, St. Louis, Mo.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

O. D. Ashley, New York City.

Edgar T. Welles, Hartford, Conn.

Thos. H. Hubbard, New York City.

Ervingham H. Nichols, New York City.

C. J. Lawrence, New York City.

Jas. F. How, St. Louis, Mo.

P. B. Wyckoff, New York City.

Richard A. Elmer, New York City.

Chas. M. Hays, St. Louis, Mo.

Date of annual meeting of stockholders, second Tuesday in March.

Fiscal year of company ends December 31st.

General offices of the company are located at St. Louis, Mo.

STATE OF MISSOURI, { ss.
CITY OF ST. LOUIS. }

James F. How, Vice-President of the Wabash Western Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed,)

JAMES F. HOW,

Vice-President Wabash Western Railway Company.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

MILLARD F. WATTS,

[L. S.]

Notary Public, City of St. Louis, Mo.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

KEOKUK & WESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 4,000,000.00
Amount authorized by vote of the company.....	4,000,000.00
Number of shares issued, 40,000; amount paid in	4,000,000.00
Amount of common stock issued.....	<u>4,000,000.00</u>

Total miles of road owned by company.....	142.3423
Amount of stock per mile of road.....	\$ 28,000.00
Amount of stock representing the road in Iowa.....	2,941,368.00
Amount of stock held in Iowa	72,000.00
Total number of stockholders.....	97
Number of stockholders in Iowa.....	3

DEBT.

Funded debt as follows :

First mortgage bonds due December 24, 1887; rate of interest, 7 per cent.	
First mortgage bond due; rate of interest, 6 per cent.....	\$ 240,000.00
Amount of interest paid on same during the year.....	\$ 17,963.30
Amount of debt per mile of road.....	1,621.63
Amount of debt representing the road in Iowa.....	12,720.00
Total amount of stock and debt	4,240,000.00
Amount of stock and debt per mile of road.....	28,648.65
Amount of interest paid representing the road in Iowa.....	10,612.36

COST OF EQUIPMENT.

Locomotives	\$	66,300.00
Passenger, mail, baggage, and express cars		22,000.00
Parlor, dining, and sleeping cars, coal, box, stock, cabooses, freight and other cars		237,360.00
Wrecking-cars, pile-drivers, and tools		500.00
Total for equipment	\$	326,650.00

Average cost of equipment per mile of road operated by company, (148 miles)	\$	2,207.00
Proportion of cost of equipment for Iowa		100,850.00
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business		4,320,850.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 617.89	\$ 5,197.36	\$ 5,815.25
August, 1887	899.33	5,983.53	6,882.86
September, 1887	1,854.25	6,447.20	8,101.45
October, 1887	1,762.16	5,133.95	6,896.11
November, 1887	1,004.07	4,818.15	5,822.22
December, 1887	935.30	5,137.55	6,072.85
January, 1888	712.57	4,181.90	4,894.47
February, 1888	907.70	4,983.50	5,891.20
March, 1888	1,021.96	5,170.45	6,192.41
April, 1888	1,069.48	4,603.31	5,672.79
May, 1888	729.65	4,197.46	4,927.01
June, 1888	732.64	5,375.10	6,107.75
Totals	\$ 12,046.90	\$ 61,234.47	\$ 73,281.37

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 4,712.57	\$ 8,691.65	\$ 13,404.22
August, 1887	9,796.04	11,276.00	21,072.04
September, 1887	10,777.23	10,398.69	21,175.92
October, 1887	9,471.07	13,522.81	22,993.88
November, 1887	8,545.40	11,300.65	19,846.05
December, 1887	7,531.11	11,948.33	19,479.44
January, 1888	9,662.64	9,576.19	19,238.83
February, 1888	5,861.09	7,604.04	13,465.13
March, 1888	7,560.19	6,894.29	14,454.48
April, 1888	7,104.52	6,390.91	13,495.43
May, 1888	7,764.81	6,322.83	14,147.64
June, 1888	7,949.16	8,265.27	16,214.43
Total	\$ 96,795.83	\$ 112,115.06	\$ 208,910.89

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 810.52	\$ 600.00	\$ 3,688.20	\$ 5,098.72
August, 1887.....	723.45	600 00	3,455.12	4,778 57
September, 1887.....	723 45	600 00	3,927.31	5,250.76
October, 1887.....	723.45	600.00	3,774.68	5,098.13
November, 1887.....	723.45	600.00	3,317.60	5,641.05
December, 1887.....	723.45	600.00	8,290.70	5,614.15
January, 1888.....	723.45	600.00	3,733.74	5,167.19
February, 1888.....	723.45	600.00	4,322.31	5,945.76
March, 1888.....	723.45	600.00	3,360 69	4,684.14
April, 1888.....	723 45	600.00	2,511.06	3,834 51
May, 1888.....	723.45	600.00	2,609 23	3,932 68
June, 1888.....	723.45	600.00	2,867.83	4,191.28
Totals.....	\$ 8,768.47	\$ 7,200.00	\$ 42,858.47	\$ 58,826.94

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$ 61,234.47	
From through passengers.....	12,046.90	
From all passengers.....		73,281.37
From express and baggage.....		8,623.00
From mails.....		8,768.47
From other sources, passenger department.....		190.00
Total earnings, passenger department.....	\$	90,862.84

Earnings per train mile run (173,875 miles).....\$.52

Earnings, freight :

From local.....	\$ 112,115.08	
From through.....	96,793.83	
Total earnings, freight department.....	\$	208,910.89

Earnings per train mile run (146,347 miles).....	1.43	
Earnings per train mile run, from all trains earning revenue (320,223 miles).....	.93	
Proportion of earnings for Iowa.....	180,788.83	
Rents received for use of road.....	8,960.04	
Car mileage.....	3,866.96	
Earnings from all other sources.....	1,398.47—	341,019.20
Total earnings from all sources.....	\$	640,792.83

Earnings per mile of road operated (148 miles).....\$ 2,304.19

Proportion of earnings for Iowa.....180,788.83

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	35,790.13
Renewal of rails (No. tons laid, steel, 1,300 ; iron, 453 $\frac{1}{4}$).....		25,933.89
Renewal of ties (No. laid, 37,905)		9,937.61
Construction		5,297.06
Repairs of bridges, including culverts and cattle-guards.....		6,400.27
New fence		3,871.06
Repairs of fences, road-crossings and signs		1,443.03
Repairs of buildings, stations and water-tanks		4,378.53
Total	\$	92,906.55

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	14,047.84
Repairs of passenger cars.....	4,711.22
Repairs of freight cars	12,812.30
Superintendence	1,275.71
Repairs of tools and machinery	244.53
Total	\$ 32,591.59

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	15,951.31
Water supply		3,506.67
Oil and waste		1,043.99
Locomotive service.....		26,206.39
Train service and supplies		19,965.78
Passenger train supplies, mail expense.....		272.56
Mileage of passenger cars.....		1,466.00
Freight on new equipment.....		
Rent of track.....		3,495.45
Mileage of freight cars.....		1,357.40
Telegraph expenses (maintenance and operating).....		7,486.33
Pool expense		8.88
Damage to property and cattle		2,773.81
Personal injuries		626.22
Agents and station service		19,547.85
Station supplies.....		342.84
Sundries—right of way.....		180.00
Total	\$	109,251.23

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	11,613.95
Legal expenses		3,584.23
Insurance.....		1,012.34
Stationery, printing, outside agencies and advertising.....		2,424.08
Interest		20,033.53
General expense, etc.....		3,312.41
Taxes in Iowa.....		3,546.74
Total	\$	45,511.07

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	92,906.55
Maintenance of motive power and cars		32,591.59
Conducting transportation		109,251.23
General expenses, including taxes		45,511.07
Total operating expenses and taxes.....	\$	<u>280,260.44</u>

Operating expenses and taxes per mile of road operated (148 miles)	\$	1,891.68
Operating expenses and taxes per train mile run, for trains earning revenue (320,222 miles).....		.874
Proportion of operating expenses and taxes for Iowa	148,236.67	
Percentage of expenses to earnings		79

GENERAL EXHIBIT.

Total earnings	\$	341,019.20
Total expenses, including taxes.....		280,260.44
Net earnings.....		60,758.76

Rentals, specifying amount paid to each company :

St. Louis, Keokuk & Northwestern Railroad.....	\$	3,115.20
Centerville, Moravia & Albia Railroad	5,100.00—	8,215.20
Interest accruing during the year.....		17,953.30
Interest paid during the year		14,673.30
Interest paid during the year on account of the road in Iowa		7,778.85
Interest on funded debt.....		17,953.30
Interest paid on funded debt		11,231.07
Dividends declared (1 per cent).....		40,000.00
Interest falling due during the year and not paid.....		3,280.00
Floating debt liquidated during the year		100,000.00
Balance for the year.....		240,000.00
Balance at commencement of the year.....		240,000.00
Balance at the close of the year, June 30, 1888	\$	<u>240,000.00</u>

GENERAL RECAPITULATION.

Total earnings	\$	341,019.20
Total operating expenses and taxes.....		280,260.44
Net earnings above operating expenses and taxes		60,758.76
Net earnings above operating expenses, taxes and rental.....		60,758.76
Gross earnings per train mile run (320,222 miles)	\$	.93
Net earnings per train mile run (320,222 miles)		.19

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	3,540.74
---------------	----	----------

SURPLUS.

Surplus at the commencement of the year	\$	48,554.96
Surplus at the close of the year.....		60,758.76

DESCRIPTION OF ROAD.

Length of main line of road from Alexandria, Missouri to Van Wert, Iowa, miles.....	142.6
Length of main line of road in Iowa.....	73.1
Length of main line of road in Missouri.....	69.5
Total length of road belonging to this company.....	142.6
Total length of road belonging to this company in Iowa.....	73.1
Aggregate length of sidings and other tracks not above enumerated.....	16
Same in Iowa.....	12.2
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	27.4
Total length of iron rails in tracks in Iowa.....	60.7
Weight per yard, steel, 60 lbs.	
Weight per yard, iron, 52.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

Centerville, Moravia & Albia, Relay to Albia, miles.....	24
Total length of above roads, miles.....	24
Total length of above roads in Iowa, miles.....	24

STATIONS.

Number of stations on all roads owned by this company.....	27
Same in Iowa.....	14
Number of stations on all roads operated by this company.....	31
Same in Iowa.....	18
Number of telegraph offices in stations in Iowa.....	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	240
Same in Iowa.....	200
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1898.....	\$ 178,377.90
Same in Iowa. All in Iowa except a small amount to station agents and laborers.	

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridge over 100 feet in length.....	1	123
Wooden trestle and pile.....	81	6,673

BOX CULVERTS IN IOWA.

Timber.....	67	2,000
Stone.....	3	330

CATTLE-GUARDS.

Number of in Iowa.....	231	1,948
------------------------	-----	-------

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	50,398
Give the average number of years the trestle and pile bridges last on your road in Iowa.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	13
Average length of sections, miles.....	5½
Average number of men in each section gang.....	4¼
Number of new ties laid in track during the year in Iowa.....	14,537
Average number of new ties per mile of road.....	188
New rails laid in track during the year in Iowa—steel, 1,064.25 tons, miles....	11.2
Total track laid with new rails during the year in Iowa, miles.....	87
What is the average number of years that iron rails last in your track on main line in Iowa.....	7
What is the average number of years that steel rails last in your track on main line in Iowa.....	No record.
What is the average number of years that steel rails last in your track on branches in Iowa.....	7
What is the average number of years that ties last in your track in Iowa.....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Burlington & Quincy, at Humeston.

Des Moines & Kansas City, at Van West.

Chicago, Burlington & Kansas City, at Sedan.

Chicago, Rock Island & Pacific, at Centerville.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul, at Brazil, above grade.

Number of highway crossings at grade.....	83
---	----

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	34.6
What is the average cost per rod.....	\$.75
What is the total cost of same.....	18,694.08
How many miles of new fencing have you built during the year.....	7.6
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Appanoose county.....	6.0
In Wayne county.....	30.3
In Decatur county.....	11.5

ROLLING STOCK.

Number of passenger cars	7
Number of baggage, mail and express cars.....	2
Number of box freight cars.....	381
Number of stock cars.....	157
Number of platform and coal cars	199
Number of other cars—wrecking, 1; cabooses, 8; flat, 6; tool, 1.....	16
Total number of cars.....	<u>763</u>
Maximum weight of locomotives and tenders, tons	49
Average weight of locomotives and tenders, tons	39
Maximum weight of passenger cars, tons	22
Average weight of passenger cars, tons	20
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine 35; tons....	260

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	173,875
Miles run by freight trains during the year.....	146,347
Miles run by switching trains during the year.....	78,619
Miles run by construction and repair trains during the year.....	7,033
Total train mileage.....	<u>405,884</u>

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passengers, tons	100
Average number of cars in freight trains.....	16
Average weight of freight trains, exclusive of freight, tons	320

PASSENGER TRAFFIC.

Number of through passengers carried	8,603
Number of local passengers carried	129,965
Total number of passengers carried.....	<u>138,568</u>
Total passenger mileage, or passengers carried one mile	1,761,894
Average distance traveled by each passenger, miles.....	20.84
Average amount received from each passenger.....	.5388
Highest rate of fare per mile for any distance.....	.06
Average rate of fare per mile for all passengers.....	.237

FREIGHT TRAFFIC.

Total tons of freight carried.....	<u>194,207</u>
Total freight mileage, or tons carried one mile	12,819,142
Average rate per ton per mile received for all freight.....	.0163

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	383,796
Number of miles run by loaded freight cars west and north	918,859
Number of miles run by empty freight cars east and south	369,363
Number of miles run by empty freight cars west and north	246,343
Total freight car mileage	1,928,261

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	48
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	31

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	28
Rate of speed of freight trains, including stops, miles	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	26,196	
Flour	1,771	
Provisions (beef, pork, lard, etc)	184	
Animals	15,618	
Other agricultural products	2,338	
Lumber and forest products	23,443	
Coal	97,601	
Plaster, lime and cement	725	
Salt	1,349	
Petroleum and oil	373	
Iron, steel and castings	1,409	
Stone and brick	376	
Manufactures—articles shipped from point of production	7,701	
Merchandise, and other articles not enumerated above	16,429	
Total tons carried	194,207	

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain	11,496	
Flour	782	
Provisions (beef, pork, lard, etc)	184	
Animals	14,475	
Other agricultural products	731	
Lumbers and forest products	20,123	
Coal	97,553	
Plaster, lime and cement	100	
Salt	846	
Petroleum and oil	373	
Iron, steel and castings	263	
Stone and brick	200	
Manufactures—articles shipped from point of production	7,095	
Merchandise, and other articles not enumerated above	13,827	
Total tons carried	167,487	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company; \$400.00 per month ; general express business; at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$63.66 per mile per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$372.50 during year ending June 30, 1888.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 73.1 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. June 21	40 Delano. 21 Shelly Armstrong	Relay Relay	Fell from train. Trespasser. Company not responsible, according to verdict of coroner's jury; head bruised.

INJURED.

1887. September 22	J. P. Clifford	Promise City	Piece of coal fell on his hand while attempting to couple cars; hand injured.
November 14	J. R. Roberts	Brazil	Supposed to have stepped in a hole; either fell or was knocked under train; left ankle broken, other bruises about foot and leg.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....	...	...	...	...	...	...
Collisions.....	...	...	...	...	...	...
Caught in frog	...	...	...	...	...	...
Coupling cars	...	...	...	...	2	...
Falling from trains	...	1	...	...	...	...
Getting on and off trains.....	...	...	...	...	...	...
Highway crossings	...	...	...	...	...	...
Miscellaneous.....	...	...	...	...	...	...
Overhead obstruction.....	...	...	...	...	...	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track.....	...	...	1	...	...	...
Total	...	1	1	...	2	...

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year 2
 Number of persons injured during the year..... 2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. T. Hughes, Keokuk, Iowa.
Vice President—G. H. Candee, New York City.
Secretary—Jno. DeWitt, Jr., Keokuk, Iowa.
Treasurer—O. M. Jesup, New York City.
General Manager—A. C. Goodrich, Keokuk.
Auditor—Joseph Bennett, Keokuk.
Acting General Passenger Agent—J. F. Elder, Keokuk.
Acting General Freight Agent—A. McCrea, Keokuk.
General Solicitor—F. T. Hughes, Keokuk.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

F. T. Hughes, Keokuk, Iowa.
 F. M. Drake, Centerville, Iowa.
 Jno. N. Irwin, Keokuk, Iowa.
 F. DeWitt Cuyler, Philadelphia, Pennsylvania.
 John Paton, New York City.
 W. H. Gebhard, New York City.
 Benjamin Strong, New York City.
 G. H. Candee, New York City.
 J. W. Drexel, New York City.

Date of annual meeting of stockholders, first Wednesday in February of each year.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Keokuk, Iowa.

STATE OF IOWA, }
COUNTY OF LEE. } ss.

F. T. Hughes, President, and A. C. Goodrich, General Manager of the Keokuk & Western Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

F. T. HUGHES.

A. C. GOODRICH,

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

WM. T. RANKIN,

Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 17th day of September A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CENTERVILLE, MORAVIA & ALBIA RAILROAD COMPANY

(KEOKUK & WESTERN R. R. CO., LESSEE),

FOR THE YEAR ENDING JUNE 30, 1888.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 237.41
August, 1887			276.43
September, 1887			436.89
October, 1887			428.44
November, 1887			332.02
December, 1887			414.28
January, 1888			334.75
February, 1888			377.92
March, 1888			515.85
April, 1888			384.72
May, 1888			322.51
June, 1888			466.50
Totals			\$ 4,494.72

CENTERVILLE, MORAVIA & ALBIA RAILROAD COMPANY. 497

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			\$ 285.31
August, 1887.....			447.39
September, 1887.....			782.94
October, 1887.....			351.45
November, 1887.....			460.81
December, 1887.....			415.59
January, 1888.....			289.85
February, 1888.....			360.76
March, 1888.....			515.43
April, 1888.....			105.75
May, 1888.....			309.25
June, 1888.....			340.18
Totals.....			\$ 4,644.11

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 66.41	\$ 75.00	\$.....	\$ 141.41
August, 1887.....	66.43	75.00	.....	141.43
September, 1887.....	66.41	75.00	.....	141.41
October, 1887.....	66.41	75.00	.....	141.41
November, 1887.....	66.41	75.00	.....	141.41
December, 1887.....	66.41	75.00	.....	141.41
January, 1888.....	66.41	75.00	.....	141.41
February, 1888.....	66.41	75.00	.....	141.41
March, 1888.....	66.41	75.00	.....	141.41
April, 1888.....	66.41	75.00	9.10	150.51
May, 1888.....	66.41	75.00	31.20	172.61
June, 1888.....	66.41	75.00	.....	141.41
Totals.....	\$ 796.94	\$ 900.00	\$ 40.30	\$ 1,737.24

ANALYSIS OF EARNINGS.

Earnings, passenger :

From all passengers	\$ 4,474.72
From express and baggage.....	900.00
From mails	796.94
Total earnings, passenger department.....	\$ 6,171.66

Earnings per train mile run (11,906 miles).....\$.52

Earnings, freight :

Total earnings, freight department.....\$ 4,684.40

Earnings per train mile run (16,567 miles).....\$.28

Earnings per train mile run, from all trains earning revenue
(28,405 miles).....\$.38

Proportion of transportation earnings for Iowa.....All.

Total earnings from all sources.....\$ 10,856.06

Earnings per mile of road operated (24 miles).....433.17

Proportion of earnings for Iowa.....All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track and ties (No. laid, 1,965).....	\$	4,132.37
Repairs of bridges, including culverts, cattle-guards and buildings.....		422.35
Repairs of fences, road-crossings, and signs		30.07
Total	\$	4,584.75

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	161.06
Repairs of passenger cars		1.87
Repairs of freight cars		2.62
Total	\$	165.55

CLASS 3.—CONDUCTING TRANSPORTATION.

Water supply.....	\$	242.65
Oil, waste, locomotive service and fuel, repairs included.....		3,702.82
Train service		1,911.98
Mail expense		200.00
Mileage of freight cars		66.98
Damages to property and cattle		305.00
Agents and station service		1,603.29
Total	\$	8,032.70

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	2,137.07
Fuel expenses		3.04
Insurance.....		1.25
Stationery and printing, outside agencies and advertising.....		20.10
Receiver's expense		65.00
Rent of track		800.04
Taxes in Iowa		25.00
Total	\$	3,051.50

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	4,584.75
Maintenance of motive power and cars.....		165.55
Conducting transportation.....		8,032.70
General expenses, including taxes.....		3,051.50
Total operating expenses and taxes.....	\$	15,814.50

Operating expenses and taxes per mile of road operated (24 miles)	\$	658.93
Proportion of operating expenses and taxes for Iowa	All.	
Percentage of expenses to earnings		145.67

CENTERVILLE, MORAVIA & ALBIA RAILROAD COMPANY. 499

GENERAL EXHIBIT.

Total earnings	\$	10,856.06
Total expenses, including taxes		15,814.54
Rentals, specifying amount paid to each company :		
Keokuk & Western Railroad		800.04

GENERAL RECAPITULATION.

Total earnings	\$	10,856.06
Total operating expenses and taxes		15,814.54
Net earnings above operating expenses and taxes (deficit)		4,958.48
Gross earnings per train mile run (28,495 miles)	\$	.38

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	25.00
---------------	----	-------

DESCRIPTION OF ROAD.

Length main line of road from Relay to Albia, miles	24
Total length of road belonging to this company	24
Total length of road belonging to this company in Iowa	24
Aggregate length of sidings and other tracks not above enumerated	2
Same in Iowa	2
Total length of iron rails in tracks in Iowa	24
Weights per yard, iron, 52.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	24
--	----

STATIONS.

Number of stations on all roads owned by this company	7
Same in Iowa	7
Number of stations on all roads operated by this company	7
Same in Iowa	7
Number of telegraph offices in stations in Iowa	2

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	24
Same in Iowa	24
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 7,948.73
Same in Iowa	All.

BRIDGES IN IOWA.

	Number.	Aggregate length.
Combination truss bridges over 100 feet in length	1	102
Wooden trestle and pile.....	9	2,154
Iron trestle	1	90

BOX CULVERTS IN IOWA.

Timber.....	25
-------------	----

CATTLE-GUARDS.

Number of in Iowa	40	320
-------------------------	----	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	2,902
---	-------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Give the average number of years the trestle and pile bridges last on your road in Iowa, years.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa, years.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	3
Average length of sections, miles	8
Average number of men in each section gang.....	4
What is the average number of years that iron rails last in your track on main line in Iowa.....	10
What is the average number of years that ties last in your track in Iowa..	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago, Burlington & Quincy, at Selection.

What railroads cross your road, either over or under, and at what locality :
Chicago, Milwaukee & St. Paul between Marne and Dennis.
Chicago, Burlington & Quincy between Selection and Albia.

Number of highway crossings at grade	16
Number of highway crossings under railroad.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	6
What is the average cost per rod	\$.75
What is the total cost of same	144.00

Give the number of miles needed on both sides of your track in each county in Iowa :

In Apponoose county.....	10
In Monroe county	8

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	11,908
Miles run by freight trains during the year.....	16,587
Miles run by construction and repair trains during the year.....	729
Total train mileage.....	<u>29,224</u>

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	1
Average weight of passenger trains, exclusive of passengers, tons.....	29
Average number of cars in freight trains.....	3
Average weight of freight trains, exclusive of freight, tons	30

FREIGHT TRAFFIC.

Total tons of freight carried.....	\$ 4,773
Total freight mileage, or tons carried one mile.....	<u>\$ 76,367</u>
Average rate per ton per mile received for all freight.....	\$.006

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	13,912
Number of miles run by loaded freight cars west and north.....	2,806
Number of miles run by empty freight cars east and south.....	11,384
Number of miles run by empty freight cars west and north.....	7,560
Total freight car mileage.....	<u>58,753</u>

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains including stops, miles, per hour.....	15
Rate of speed of freight trains, including stops, miles, per hour	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	541	
Flour	198	
Animals	1,497	
Other agricultural products.....	99	
Coal	2,005	
Iron, steel and casting	18	
Stone and brick	18	
Manufactures—articles shipped from point of production.....	132	
Merchandise, and other articles not enumerated above	270	
Total tons carried.....	<u>4,773</u>	

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	541	
Flour.....	198	
Animals	1,497	
Other agricultural products.....	99	
Coal.....	2,005	
Iron, steel and castings	18	
Stone and brick.....	18	
Manufactures—articles shipped from point of production.....	123	
Merchandise, and other articles not enumerated above.....	270	
Total tons carried.....	4,776	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company; \$75 per month. Regular express business at depots.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? \$33.21 per annum per mile.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$200.00 per annum.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Receiver—Thomas Thacher, New York City.

STATE OF IOWA. }
COUNTY OF LEE. } ss.

F. T. Hughes, President, and A. C. Goodrich, General Manager of the Keokuk & Western Railroad Company, lessees of the Centerville, Moravia & Albia Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

Signed,

F. T. HUGHES.
A. C. GOODRICH.

Subscribed and sworn to before me, this 14th day of September, A. D. 1888.

W. T. RANKIN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

MASON CITY & FORT DODGE RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1898.

CAPITAL STOCK.

Amount authorized by articles of association	\$ 5,000,000.00
Amount authorized by vote of the company.....	912,000.00
Number of shares issued, 9,120 ; amount paid in.....	
Amount of common stock issued.....	\$ 912,000.00
Amount of preferred stock issued, and conditions of preferment.....	None.
Total amount paid in, as per books of the company.	
Total miles of road owned by company.....	91.20
Amount of stock per mile of road	\$ 10,000.00
Amount of stock representing the road in Iowa.....	912,000.00
Total number of stockholders.....	7

DEBT.

Funded debt as follows ;	
1,368 bonds due July 1, 1926 ; rate of interest, 6 per cent....	\$ 1,368,000.00
Amount of interest paid on same during the year....	None.
All bonds due July 1, 1926 ; rate of interest, 6 per cent.....	
Amount of interest paid on same during the year.....	None.
Total amount of funded debt.....	\$ 1,368,000.00
Floating debt :	
Incurred for construction.....	
Total amount of floating debt.....	\$ 1,368,000.00
Total amount of debt liabilities	\$ 1,368,000.00
Amount of debt per mile of road.....	\$ 1,500.00
Amount of debt representing the road in Iowa	1,368,000.00
Total amount of stock and debt	2,280,000.00
Amount of stock and debt per mile of road.....	25,000.00
Amount of interest paid representing the road in Iowa ; not paid	82,200.00

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company? American Express Company. Freights taken at depot. First class freight rate paid by express company on tonnage for privilege of transportation.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$47.88 per mile for 73.05 miles for four years, from June 6, 1887.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Seventy-five dollars (\$75).

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company, 92 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
	Robt. Campbell, brakeman	Mason City Transfer	Coupling cars; two fingers off left hand.

REPORT OF RAILROAD COMMISSIONERS.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment						
Collisions						
Caught in frogs, guard rails or switches						
Coupling cars					1	.....
Falling from trains						
Getting on and off trains						
Highway crossings						
Miscellaneous						
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track						
Total					1	.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	1
Number resulting from lack of caution, carelessness or misconduct	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Charles H. Benedict, St. Paul, Minnesota.

Vice-President—Hamilton Browne, Fort Dodge, Iowa.

Secretary—Webb Vincent, Fort Dodge, Iowa.

Treasurer—S. T. Meservey, Fort Dodge, Iowa.

General Manager—Charles C. Burdick, Mason City, Iowa.

Superintendent of Telegraph—W. L. Penny, Mason City, Iowa.

Auditor—W. L. Newport, Mason City, Iowa.

General Passenger and General Freight Agent—James H. Kelly, Mason City, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

James J. Hill, St. Paul, Minnesota.

William A. Stephens, St. Paul, Minnesota.

Charles H. Benedict, St. Paul, Minnesota.

D. C. Shephard, St. Paul, Minnesota.

Hamilton Browne, Fort Dodge, Iowa.

Date of annual meeting of stockholders, third Tuesday in May.

General offices of the company are located at Mason City, Iowa.

STATE OF IOWA, }
COUNTY OF WEBSTER. } ss.

Charles C. Burdick, General Manager, and Webb Vincent, Secretary of the Mason City & Fort Dodge Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)
(L. S. OF B. R.)

CHAS. C. BURDICK.
WEBB VINCENT.

Subscribed and sworn to before me, this 5th day of September, A. D. 1888.

[L. S.]

LEON VINCENT,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 5th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

OMAHA & ST. LOUIS RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount of common stock issued, 23,130 shares.....	\$ 2,313,000.00
Amount of preferred stock issued, and conditions of preferment, 22,205.....	2,220,500.00
Total amount paid in, as per books of the company.....	<u>\$ 4,533,500.00</u>
Total miles of road owned by company.....	145
Amount of stock per mile of road.....	\$ 31,265.51
Amount of stock representing the road in Iowa.....	2,004,789.17
Total number of stockholders.....	233

DEBT.

Funded debt as follows :

2636 bonds due 1937 ; rate of interest 4 per cent	\$ 2,636,000.00
Bonds reserved for betterment account.....	81,000.00
Amount of interest paid on same during the year.....	\$ 94,736.40
Total amount of funded debt	<u>\$ 2,717,000.00</u>
Total amount of debt liabilities.....	<u>\$ 2,717,000.00</u>
Amount of debt per mile of road	\$ 18,787.93
Amount of debt representing the road in Iowa	\$ 1,255,441.31
Total amount of stock and debt	7,250,500.00
Amount of stock and debt per mile of road	\$ 50,003.45
Amount of interest paid representing the road in Iowa.....	44,338.24

NOTE.—In re organization, holders of Omaha Division first mortgage bonds, received for each \$1,000 bond, \$1,140; in new 4 per cent bonds, \$960; in 6 per cent non cumulative preferred stock, and \$1,000 in common stock, which common stock is deposited in trust for three years.

COST OF ROAD AND EQUIPMENT.

(Road acquired under mortgage sale ; have no information as to cost of construction.)

COST OF EQUIPMENT.

Actual cash value of all other property owned, with schedule of same, estimated, per mile.....	\$	25,000.00
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business		3,825,000.00

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry.....	\$	13,960.22
Land, land damages, and fences		1,409.25
Ties		8,981.60
Total expenditures charged to property accounts	\$	24,051.07

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$ 3,639.81	\$ 4,458.86	\$ 8,098.67
August, 1887	3,877.20	4,892.31	8,769.51
September, 1887	4,650.88	5,954.79	10,605.67
October, 1887	5,102.02	4,345.75	9,447.77
November, 1887	5,434.85	4,189.47	9,624.32
December, 1887	4,578.27	4,439.41	9,017.68
January, 1888	2,879.36	3,289.22	6,178.58
February, 1888	3,730.89	3,861.57	7,592.46
March, 1888	4,837.32	4,647.69	9,485.00
April, 1888	4,176.51	3,697.03	7,873.54
May, 1888	4,662.88	3,682.13	8,344.51
June, 1888	5,840.70	4,023.92	9,864.62
Totals	\$ 52,910.19	\$ 51,492.14	\$ 104,402.33

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 16,126.68	\$ 2,881.35	\$ 19,008.08
August, 1887.....	19,469.20	5,514.47	25,083.67
September, 1887.....	21,936.95	6,038.00	27,974.95
October, 1887.....	22,035.73	7,664.09	29,699.82
November, 1887.....	18,677.36	7,418.00	26,095.36
December, 1887.....	30,355.15	6,852.21	37,207.36
January, 1888.....	22,544.83	5,042.96	27,587.79
February, 1888.....	12,287.07	5,659.08	17,946.15
March, 1888.....	20,610.21	4,971.19	25,581.40
April, 1888.....	14,578.89	3,919.24	18,498.23
May, 1888.....	17,157.24	4,892.65	22,049.89
June, 1888.....	14,894.48	5,845.23	20,739.71
Totals.....	\$ 220,863.79	\$ 66,799.17	\$ 297,662.96

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,195.20	\$ 1,011.36	\$ 35.00	\$ 2,241.56
August, 1887.....	1,195.20	987.57	35.00	2,217.77
September, 1887.....	1,195.20	785.51	35.00	2,015.71
October, 1887.....	1,195.20	790.28	35.00	2,020.48
November, 1887.....	1,195.20	899.59	35.00	2,129.79
December, 1887.....	1,195.20	1,099.25	35.00	2,329.45
January, 1888.....	1,195.20	767.07	35.00	1,997.27
February, 1888.....	1,195.20	804.65	35.00	2,034.85
March, 1888.....	1,195.20	805.88	35.00	2,036.08
April, 1888.....	1,195.20	641.94	35.00	1,872.14
May, 1888.....	1,195.20	895.11	35.00	2,125.31
June, 1888.....	1,195.20	1,023.79	35.00	2,253.99
Totals.....	\$ 14,842.40	\$ 10,512.00	\$ 420.00	\$ 25,774.40

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	\$ 51,492.14	
From through passengers	52,910.19	
From all passengers		\$ 104,402.33
From express and baggage.....		10,512 00
From mails		14,342.40
From other, sources, passenger department.....		420.00
Total earnings, passenger department.....		\$ 129,676.73
Earnings per train mile run (106,193 miles)		
	\$ 1.20	
Earnings, freight :		
From local.....	\$ 66,798.17	
From through	230,663.79	
Total earnings, freight department.....	297,462.96	
Earnings per train mile run (254,633 miles).....	1.119	
Earnings per train mile run, from all trains earning revenue (362,826 miles).....	1.177	
Proportion of earnings for Iowa.....	197,367.95	
Total earnings from all sources		\$ 428,139.69
Earnings per mile of road operated (145 miles).....		
	\$ 2,945.79	
Proportion of earnings for Iowa	197,367.95	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$ 33,462.45
Renewal of ties	19,342.55
Repairs of bridges, including culverts and cattle-guards.....	6,597.02
Repairs of fences, road-crossings and signs.....	1,790.36
Repairs of buildings, stations and water-tanks.....	2,293.58
Total	\$ 63,485.96

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$ 22,477.46
Repairs of passenger cars	1,024.11
Repairs of freight cars.....	15,664.30
Repairs of tools and machinery	2,273.40
Total	\$ 41,439.27

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	57,153.39
Water supply		6,165.57
Oil and waste		3,073.61
Locomotive service		33,790.41
Passenger train service		4,662.43
Passenger train supplies		694.24
Mileage of passenger cars (debit balance)		3,517.79
Freight train service		23,739.21
Freight train supplies		1,552.94
Telegraph expenses (maintenance and operating)		6,785.59
Damage and loss of freight and baggage		1,466.33
Damage to property and cattle		1,923.00
Personal injuries		447.05
Agents and station service		35,233.36
Station supplies		3,411.53
Sundries		11,404.43
Total	\$	194,570.74

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	18,304.77
Legal expenses		5,333.84
Insurance		525.28
Stationery and printing, outside agencies and advertising		1,903.05
Contingencies		3,964.43
Taxes in Iowa	\$	4,943.54
In other States		7,336.68
Total taxes		11,572.22
Total	\$	42,122.59

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	63,485.96
Maintenance of motive power and cars		41,439.27
Conducting transportation		194,570.74
General expenses, including taxes		42,122.59
Total operating expenses and taxes	\$	341,918.56
Operating expenses and taxes per mile of road operated (145 miles)	\$	2,358.05
Operating expenses and taxes per train mile run, for trains earning revenue (362,826 miles)		0.642
Proportion of operating expenses and taxes for Iowa	\$	157,969.95
Expenses of running and management of passenger trains		34,909.06
Expenses of running and management of passenger trains, per train mile		.3226
Expenses of running and management of freight trains		95,772.69
Expenses of running and management of freight trains, per train mile		.3761
Expenses of running and management of all trains earning revenue		130,681.66
Percentage of expenses to earnings		80

GENERAL EXHIBIT.

Total earnings	\$	427,139.67
Total expenses, including taxes		341,918.56
Net earnings		85,221.13
Received from insurance		1,776.00
Received from receiver C. B. & St. L. R'y		12,845.82
Interest on funded debt		105,440.00
Interest paid on funded debt		94,736.40
Interest falling due during the year and not paid		10,708.60
Deficit for the year		5,597.05
Balance at commencement of the year		23,012.15
Balance at the close of the year, June 30, 1888	\$	17,415.10

GENERAL RECAPITULATION.

Total earnings	\$	427,139.69
Total operating expenses and taxes		341,918.56
Net earnings above operating expenses and taxes	\$	85,221.13
Gross earnings per train mile run (362,826 miles)	\$	1.177
Net earnings per train mile run (362,826 miles)		0.2348
Percentage of net earnings to stock and debt		1.17

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	4,243.54
In Missouri		7,328.68

SURPLUS.

Surplus at the commencement of the year	\$	23,012.15
Surplus at the close of the year		17,415.10
Bonds reserved for betterment		81,000.00

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road; reorganization.....	\$ 7,160,580.00
Cost of road; bonds reserved for betterment	81,000.00
Due from sundry companies, agents, etc	30,052.08
Supplies and materials.....	9,762.40
Permanent improvements.....	24,051.07
Cash items.....	1,552.08
Cash on hand	19,297.68
	<u>\$ 7,335,216.40</u>

CREDIT.

Capital stock.....	\$ 4,532,500.00
Funded debt.....	2,636,000.00
Funded debt reserved for betterment	81,000.00
Advances on betterment bonds.....	22,708.00
Vouchers and accounts.....	18,708.41
Current pay rolls	15,147.93
Interest unpaid.....	10,708.00
Suspended list.....	42.36
Balance.....	17,415.10
	<u>\$ 7,335,216.40</u>

DESCRIPTION OF ROAD.

Length of main line of road from Pattonsburg to Council Bluffs, miles.....	145
Length of main line of road in Iowa.....	67
Length of main line of road in Missouri.....	78
Total length of road belonging to this company.....	145
Total length of road belonging to this company in Iowa.....	67
Aggregate length of sidings and other tracks not above enumerated	22.7
Same in Iowa.....	12.7
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	67
Weights per yard, steel, 52 to 56 lbs.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	145
Total miles of road operated by this company in Iowa not reported by any other company.....	67

STATIONS.

Number of stations on all roads owned by this company.....	30
Same in Iowa.....	15
Number of stations on all roads operated by this company.....	30
Same in Iowa.....	15
Number of telegraph offices in stations in Iowa	14

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	334
Same in Iowa.....	147
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 185,929.17
Same in Iowa.....	90,532 79

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	5	623
Iron truss bridges over 100 feet in length.....	1	160
Wooden trestle and pile.....	152	13,672

BOX CULVERTS IN IOWA.

Timber.....	39
-------------	----

CATTLE-GUARDS.

Number of in Iowa	110
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	90,000
Give the average number of years that trestle and pile bridges last on your road in Iowa.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	12
Average length of sections, miles	5.56
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa	12,200
Average number of new ties per mile of road	182
What is the average number of years that iron rails last in your track on main line in Iowa, years	9

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Quincy, at Shenandoah.	
Chicago, Burlington & Quincy, at Lawrence.	
Chicago, Burlington & Quincy, at Malvern.	
Kansas City, St. Jo & Council Bluffs, at Council Bluffs.	
What railroads cross your road, either over or under, and at what locality?	
Chicago, Burlington & Quincy at Coin, over.	
Number of highway crossings at grade.....	72

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	58
Give the number of miles needed on both sides of your track in each county in Iowa : None.	

ROLLING STOCK.

The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 86 tons.....	250
--	-----

Holders of original mortgage on Omaha Division of St. Louis, Kansas City & Northern Railroad, under which this road was acquired, claim a large interest in the equipment of St. Louis, Kansas City & Northern Railroad (now a part of Wabash Western Railway) and pending an adjustment of this question, by order of the United States Court, this road uses the rolling stock of Wabash Western Railway, up to the requirement of business.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	108,193
Miles run by freight trains during the year	254,633
Miles run by switching trains during the year.....	80,304
Miles run by construction and repair trains during the year.....	747
Miles run by other trains during the year	975
Total train mileage.....	444,852

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	5
Average weight of passenger trains, exclusive of passengers, tons, about.	125
Average number of cars in freight trains.....	16.7
Average weight of freight trains, exclusive of freight, tons, about.....	160

PASSENGER TRAFFIC.

Number of through passengers carried	19,154
Number of local passengers carried	52,825
Number of special ticket passengers carried.....	7,648
Total number of passengers carried	79,627
Total passenger mileage or passengers carried one mile.....	4,116,743
Average distance traveled by each passenger, miles	51.7
Average amount received from each passenger	\$ 1.31
Highest rate of fare per mile for any distance	.08
Lowest rate of fare per mile for any distance	.01
Average rate of fare per mile for all passengers.....	.253

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	271,517
Number of tons of local freight carried.....	74,586
Total tons of freight carried.....	346,540
Total mileage of through freight (tons carried one mile).....	32,966,724
Total mileage of local freight (tons carried one mile).....	3,694,423
Total freight mileage, or tons carried one mile	36,661,146
Average rate per ton per mile received for through freight, cents.....	.07
Average rate per ton per mile received for local freight, cents	1.808
Average rate per ton per mile received for all freight, cents	.811
Average cost per ton per mile to move freight, cents	.6513
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	10

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	1,556,336
Number of miles run by loaded freight cars west and north	1,511,767
Number of miles run by empty freight cars east and south.....	571,858
Number of miles run by empty freight cars west and north.....	627,669
Total freight car mileage	4,267,630
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	27
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	29

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	25
Rate of speed of freight trains per hour, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	138,680	40.02
Flour	2,159	.63
Provisions (beef, pork, lard, etc.).....	10,494	3.06
Animals.....	22,439	6.48
Other agricultural products.....	2,577	.74
Lumber and forest products.....	22,297	6.43
Coal	83,105	23.98
Plaster, lime and cement.....	4,128	1.19
Salt.....	1,711	.49
Petroleum and oil	5,596	1.62
Iron, steel and castings	7,014	2.03
Stone and brick.....	3,072	.89
Manufactures—articles shipped from point of production	2,132	.61
Merchandise, and other articles not enumerated above.....	41,136	11.87
Total tons carried	346,540	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	114 148	39.84
Flour	1,217	.43
Provisions (beef, pork, lard, etc.)	10,494	3.62
Animals	11,686	4.06
Other agricultural products	1,870	.55
Lumber and forest products	12,478	4.30
Coal	79,989	27.78
Plaster, lime and cement	3,910	1.36
Salt	1,049	.36
Petroleum and oil	5,183	1.80
Iron, steel and castings	6,613	2.30
Stone and brick	2,588	1.00
Manufactures—articles shipped from point of production	2,145	.74
Merchandise, and other articles not enumerated above	34,731	12.06
Total tons carried	288,010	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Pay one and one half first class freight rates on all business handled by them. They do all kinds of business usually done in car on passenger train. They deliver freight to railroad company at depot.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman Palace Car Company run sleeping cars. They have all the revenue and keep cars in repair; railroad company pays any damage done car and 3 cents per mile for use of car. Also furnishes oil and fuel.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. See above.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$3,565.60 per quarter for whole line, using part of car once each way daily.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$37.00.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 67 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR, ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. September 11 September 17	William Higgins, laborer. Frank Irwin, switching foreman.	Silver City Council Bluffs.	Asleep on track. Supposed to have fallen from train; abdomen cut out.
INJURED.			
1888. March 10	John W Chapman, freight brakeman	Coin	Struck by overhead bridge; neck injured and chest bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....						
Collision.....						
Caught in frogs, guard rails, or switches.....						
Coupling cars.....						
Falling from trains.....		1	.....	.....	.....	.....
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous.....		1	.....	.....	.....	.....
Overhead obstruction.....					1	.....
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total		2	.....	.....	1	.....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	2
Number of persons injured during the year.....	1
Number of casualties purely accidental during the entire year.....	2
Number resulting from lack of caution, carelessness or misconduct.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Jas. H. Smith, 49 Wall St., New York.
Vice President—Henry W. Eaton, 49 Wall St., New York.
Secretary—Edward W. Sheldon, Wall St., 49 New York.
General Manager—F. M. Gault, Council Bluffs, Iowa.
General Superintendent—A. E. Buchanan, Stanberry, Missouri.
Superintendent of Telegraph—G. C. Kinsman, Decatur, Illinois.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
General Solicitor—Theodore Sheldon, 89 Randolph St., Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John H. Beach, New York City.
 James H. Smith, New York City.
 George Warren Smith, New York City.
 James T. Dwight, New York City.
 Henry W. Eaton, New York City.
 Edward W. Sheldon, New York City.

Date of annual meeting of stockholders, second Tuesday in May.
 Fiscal year of company ends May 31.
 General offices of the company are located at 49 Wall St. New York.
 Operating office, Council Bluffs, Iowa.

STATE OF IOWA,
COUNTY OF POTTAWATTAMIE. } ss.

F. M. Gault, General Manager, and W. L. Bedison, Auditor of the Omaha & St. Louis Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

F. M. GAULT,
General Manager.
W. L. BEDISON.

Subscribed and sworn to before me, this 17th day of September, A. D. 1888.

L. F. MURPHY,
Notary Public.

[L. s.]

Received and filed in the office of Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CLARINDA & ST. LOUIS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

Total miles of road owned by company..... 21.5

The road was originally built from Roseberry, Missouri, to Clarinda, Iowa, 10 miles in Missouri, 11.5 miles in Iowa, by the St. Louis, Kansas City & Northern Railway, in 1879; consolidated with Wabash, as Wabash, St. Louis & Pacific Railway, in 1880. This line, Roseberry to Clarinda, passed into possession and charge of Thos. McKissock, Receiver, by order of United States Court, April 15, 1886, and on April 1, 1888, into possession of F. M. Gault, Receiver, on account of the death of Thos. McKissock.

DEBT.

Funded debt as follows :

264 bonds due, rate of interest, 6 per cent.....	\$	264,000.00
--	----	------------

Floating debt :

Incurred for operating expenses.....	\$	7,340.05
--------------------------------------	----	----------

Incurred for taxes.....		2,152.08
-------------------------	--	----------

Total amount of floating debt.....		9,492.13
------------------------------------	--	----------

Total amount of debt liabilities.....	\$	273,492.13
---------------------------------------	----	------------

Amount of debt per mile of road.....		12,730.56
--------------------------------------	--	-----------

Amount of debt representing the road in Iowa.....		146,286.44
---	--	------------

COST OF EQUIPMENT.

* Actual present cash value of road and equipment.

* Actual cash value of all other property owned, with schedule of same

* The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business...

* As road does not pay the operating expenses, it really has no cash value.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 145.49	\$ 98.06	\$ 239.15
August, 1887.....	104.11	106.38	270.39
September, 1887.....	128.78	128.90	256.98
October, 1887.....	126.28	81.57	207.65
November, 1887.....	51.71	79.12	130.83
December, 1887.....	85.11	76.41	161.52
January, 1888.....	68.20	66.67	134.87
February, 1888.....	76.08	115.54	191.57
March, 1888.....	116.70	115.26	231.96
April, 1888.....	61.48	78.14	139.62
May, 1888.....	80.65	100.95	181.60
June, 1888.....	58.08	94.83	153.49
Totals.....	1,163.20	1,186.43	2,299.63

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 318.01	\$ 57.32	\$ 375.33
August, 1887.....	367.59	75.63	443.23
September, 1887.....	577.78	25.08	602.86
October, 1887.....	657.86	18.44	676.30
November, 1887.....	362.06	27.56	390.23
December, 1887.....	317.48	65.31	382.79
January, 1888.....	164.99	77.59	232.58
February, 1888.....	159.55	78.81	238.36
March, 1888.....	309.00	46.11	355.11
April, 1888.....	192.04	49.04	241.08
May, 1888.....	286.59	34.49	321.08
June, 1888.....	292.17	6.36	298.53
Totals.....	3,995.72	556.74	4,552.46

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 22.27	\$	\$	\$ 22.27
August, 1887.....	31.88	.....	.....	31.88
September, 1887.....	31.08	.....	.....	31.08
October, 1887.....	26.47	.....	.....	26.47
November, 1887.....	26.79	.....	.....	26.79
December, 1887.....	23.08	.....	.....	23.08
January, 1888.....	21.64	.....	.....	21.64
February, 1888.....	17.98	.....	.....	17.98
March, 1888.....	24.07	3.60	.....	27.69
April, 1888.....	20.74	.....	.....	20.74
May, 1888.....	13.99	.....	.....	13.99
June, 1888.....	18.15	.....	.....	18.15
Totals.....	277.61	3.60	.....	281.21

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	\$ 1,136.43	
From through passengers	1,163.90	
From all passengers		\$ 2,299.63
From express and baggage		277.61
From other sources, passenger department.		8.00
Total earnings, passenger department.....	\$	2,580.84
 Earnings per train mile run (26,691 miles).....	0.09673	
Earnings, freight :		
From local	556.74	
From through	3,995.75	
Total earnings, freight department.....	\$	4,552.46
 Earnings per train mile run (26,691 miles)	0.1706	
Earnings per train mile run for all trains earning revenue (26,691 miles)	0.2673	
Proportion of earnings for Iowa.....	3,815.49	
Total earnings from all sources.....	\$	7,139.29
 Earnings per mile of road operated (31.5 miles)	331.33	
Proportion of earnings for Iowa.....	3,815.49	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track	\$ 1,944.58
Renewal of ties (No. laid 300).....	169.10
Repairs of bridges, including culverts and cattle-guards	435.53
Repairs of fences, road-crossings and signs.....	19.75
Repairs of buildings, stations and water-tanks	16.52
Total	\$ 1,965.29

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 5.43
Repairs of freight cars.....	33.90
Total	\$ 44.43

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$ 2,178.28
Water supply.....	116.51
Oil and waste	112.80
Locomotive service.....	2,317.63
Mixed train service.....	1,595.97
Mixed train supplies.....	36.97
Damage to property and cattle.....	76.00
Agents and station service.....	1,520.38
Station supplies	44.36
Total	\$ 8,191.71

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	408.00
Stationery and printing, outside agencies and advertising.....		49.50
Contingencies.....		43.50
Taxes in Iowa.....	\$	12.00
Total taxes.....		12.00
Total		513.00

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	1,866.39
Maintenance of motive power and cars		44.42
Conducting transportation		8,191.71
General expenses, including taxes.....		513.00
Total operating expenses and taxes.....	\$	10,615.42

Operating expenses and taxes per mile of road operated (21.5 miles).....	\$	493.74
Operating expenses and taxes per train mile run, for trains earning revenue (26,691 miles).....		0.3977
Proportion of operating expenses and taxes for Iowa.....		5,678.02
Expenses of running and management of mixed trains per train mile.....		.307
Expenses of running and management of all trains earning revenue		8,191.71
Percentage of expenses to earnings		148

GENERAL EXHIBIT.

Total earnings	\$	7,133.39
Total expenses, including taxes		10,615.42
Deficit.		3,482.12
Taxes accrued and unpaid		2,152.08
Interest accruing during the year.....		16,630.00
Balance for the year		19,102.12
Deficit at commencement of the year		3,857.98
Deficit at the close of the year, June 30, 1888.....	\$	22,960.05
Deficit for Iowa.....	\$	10,483.53

GENERAL RECAPITULATION.

Total earnings	\$	7,133.39
Total operating expenses and taxes		10,615.42
Net deficit above operating expenses and taxes.....		3,482.12
Net earnings above operating expenses, taxes and rental.....		3,482.12
Gross earnings per train mile run (26,691 miles).....	\$	.2693
Net deficit per train mile run (26,691 miles)		.1304

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	12.00
Taxes for year 1887 not paid.		
Taxes for year 1886 in Iowa.....	\$	775.39
Taxes for year 1887 in Iowa.....		864.54
Taxes for year 1887 in Missouri		512.15
Total unpaid	\$	2,152.08

SURPLUS.

Deficit at the commencement of the year	\$	3,857.98
Deficit at the close of the year.....		9,492.13

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Due from agents.....	\$	230.44
Due from other lines		18.15
Cash on hand.....		3,072.64
Deficit.....		9,492.13
	\$	11,813.36

CREDIT.

Due other lines	\$	8,957.37
Bills payable (vouchers unpaid).....		119.53
June pay-rolls		584.38
Taxes unpaid		2,152.08
	\$	11,813.36

DESCRIPTION OF ROAD.

Length main line of road from Roseberry to Clarinda, Iowa, miles	21.5
Length main line of road in Iowa.....	11.5
Length main line of road in Missouri.....	10
Total length of road belonging to this company.....	21.5
Total length of road belonging to this company in Iowa.....	11.5
Aggregate length of sidings and other tracks not above enumerated	1.7
Same in Iowa.....	1.5
Total length of iron rails in tracks in Iowa	11.5
Weights, per yard, iron, 52 pounds.	
Gauge of track, 4 feet, 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company	4
Same in Iowa.....	3
Number of stations on all roads operated by this company	4
Same in Iowa	3

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	12
Same in Iowa	7
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 7,739.1
Same in Iowa	4,139.5

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	2	23
Wooden trestle and pile.....	17	1,97

BOX CULVERTS IN IOWA.

Timber.....	9
-------------	---

CATTLE-GUARDS.

Number of in Iowa.....	15
------------------------	----

Give the average number of years the trestle and pile bridges last on your road in Iowa. Can't determine from period operated by receiver.

Give the average number of years that wooden truss bridges last on your road in Iowa. Can't determine from period operated by receiver.

ROAD BED AND TRACK.

Number of track sections in Iowa	1
Average length of sections.....	11.5
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa.....	200
Average number of new ties per mile of road.....	17
What is the average number of years that ties last in your track in Iowa?	
Not determined.	

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	10.3
--	------

ROLLING STOCK.

Number of combination cars	1
Number of locomotives	1
Maximum weight of locomotives and tenders, tons.....	32
Average weight of locomotives and tenders, tons.....	32
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine, 32 tons....	150

MILEAGE TRAFFIC, ETC.**TRAIN MILEAGE.**

Miles run by mixed trains during the year	26,691
Total train mileage.....	26,691

CARS AND WEIGHT OF TRAINS.

Average number of cars in mixed trains.....	1.5
Average weight of passenger trains, exclusive of passengers, tons.....	22

PASSENGER TRAFFIC.

Number of through passengers carried.....	1,717
Number of local passengers carried.....	2,838
Number of special ticket passengers carried.....	897
Total number of passengers carried.....	5,442
Total passenger mileage or passengers carried one mile.....	86,373
Average distance traveled by each passenger, miles.....	15.87
Average amount received from each passenger.....	\$.423
Highest rate of fare per mile for any distance.....	.08
Lowest rate of fare per mile for any distance.....	.015
Average rate of fare per mile for all passengers.....	.206

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	21,376
Number of tons of local freight carried.....	677
Total tons of freight carried.....	21,953
Total mileage of through freight, tons carried one mile.....	415,737
Total mileage of local freight, tons carried one mile.....	6,928
Total freight mileage, or tons carried one mile.....	422,665
Average rate per ton per mile received for through freight, cents.....	.961
Average rate per ton per mile received for local freight, cents.....	3.098
Average rate per ton per mile received for all freight, cents.....	1.077
Average cost per ton per mile to move freight, cents.....	1.46
Percentage of freight originating at, and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for use of the road).....	5

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	19,198
Number of miles run by loaded freight cars west and north.....	4,608
Number of miles run by empty freight cars east and south.....	2,412
Number of miles run by empty freight cars west and north.....	11,948
Total freight car mileage.....	38,114
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	11
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	71

SPEED OF TRAINS IN IOWA.

Rate of speed of mixed trains, including stops, miles.....	15
--	----

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	17,715	80.70
Flour	56	.26
Animals	1,371	5.79
Other agricultural products.....	410	1.87
Lumber and forest products	1,405	6.40
Coal	143	.65
Plaster, lime and cement.....	64	.30
Salt	30	.13
Iron, steel and castings.....	36	.16
Stone and brick.....	185	.84
Manufactures—articles shipped from point of production.....	23	.12
Merchandise, and other articles not enumerated above	610	2.78
Total tons carried	21,953	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	17,189	83.92
Flour.....	27	.13
Animals	798	3.90
Other agricultural products.....	410	2.00
Lumber and forest products.....	1,136	5.55
Coal	113	.55
Plaster, lime and cement.....	64	.31
Salt.....	15	.07
Iron, steel and castings.....	16	.06
Stone and brick.....	185	.90
Manufactures—articles shipped from point of production.....	23	.14
Merchandise, and other articles not enumerated above.....	502	2.45
Total tons carried.....	20,483	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Pay one and one-half (1½) first-class freight rates on all business done by them. They do all kinds of business usually done in car on passenger trains. They deliver freight to railroad company at depot.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

General Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
Receiver—F. M. Gault, Council Bluffs, Iowa.

STATE OF IOWA,
COUNTY OF POTTAWATTAMIE. } ss.

F. M. Gault, Receiver, and W. L. Bedison, Auditor, of the Clarinda & St. Louis Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

F. M. GAULT,
Receiver.
W. L. BEDISON.

Subscribed and sworn to before me, this 17th day of September, A. D. 1888.

[L. s.]

L. F. MURPHY.
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
MISSISSIPPI RIVER RAILROAD & TOLL BRIDGE COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by vote of the company.....	\$ 1,000,000.00
Number of shares issued, 10,000; amount paid in.....	
Amount of common stock issued.....	1,000,000.00
Total number of stockholders.....	6
Number of stockholders in Iowa.....	2

DEBT.

Funded debt as follows :

First mortgage registered 6 per cent bonds due September 1, 1897; rate of interest, 6 per cent.....	\$ 650,000.00
Total amount of funded debt.....	\$ 650,000.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading, bridging and masonry.....	\$ 550,116.72
Superstructure, including rails and fastenings.....	79.02
Land, land damages, and fences.....	1,718.85
Passenger and freight stations, coal sheds, and water stations, engine houses, car sheds, and turn-tables.....	123.52
Telegraph line.....	1,796.23
Engineering, agencies, salaries and other expenses during construction...	15,804.43
All other items charged to construction not enumerated above	4,494.66
Total expended for construction.....	\$ 574,136.83

PROPERTY ACCOUNTS.

NOTE.—This road and bridge is operated by the Atchison, Topeka & Santa Fe Railroad Company, as part of the through line between Chicago and Kansas City. The Atchison, Topeka & Santa Fe Railroad agreeing to pay the interest on first mortgage bonds, and all expenses and taxes incurred in the operations of the bridge.

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1898.

DEBIT.	
Cost of Road.....	\$ 574,139.83
Cash Items.....	75,969.17
	\$ 650,000.00
CREDIT.	
Capital stock.....	\$ 650,000.00
	\$ 650,000.00

DESCRIPTION OF ROAD.

Length of main line of bridge and approaches at Fort Madison, Iowa.....	.61
Length of main line in Iowa	.10
Length of main line in Illinois.....	.51
Total length of road belonging to this company.....	.61
Total length of road belonging to this company in Iowa.....	.10
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	.10
Gauge of track, 4 feet, 8½ inches.	

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. B. Strong, Boston, Massachusetts.

Secretary—Chas. S. Sweet, Chicago, Illinois.

Assistant Secretary—C. S. Tackerman, Boston, Massachusetts.

Treasurer—D. L. Gallup, Chicago, Illinois.

Assistant Treasurer—G. L. Goodwin, Boston, Massachusetts.

Chief Engineer—A. A. Robinson, Chicago, Illinois.

Comptroller and General Auditor—J. P. Whitehead, Boston, Massachusetts.

Auditor—C. S. Sutton, Chicago, Illinois.

DIRECTORS, NAME AND POSTOFFICE ADDRESS.

Sidney A. Kent, Chicago, Illinois.

Chas. H. Peters, Fort Madison, Iowa.

Wm. T. Watson, Chicago, Illinois.

W. B. Strong, Boston, Massachusetts.

J. B. Morrison, Fort Madison, Iowa.

Date of annual meeting of stockholders, May 7, 1898.

Fiscal year of company ends December 31st.

General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

J. F. Goddard, Third-Vice President, and C. S. Sutton, Auditor of the Mississippi River Railroad and Toll Bridge Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

J. F. GODDARD,
Third Vice-President.
C. S. SUTTON,
Auditor.

Subscribed and sworn to before me, this 19th day of October, A. D. 1888.

[L. S.]

GEORGE P. MERRICK,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 22d day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 3,000,000.00	
*Number of shares issued, 1,500; amount paid in.....		\$ 156,900.00
Amount of common stock issued All.		
†Total amount paid in, as per books of the company.....		<u>156,900.00</u>
Total miles of road owned by company.....	33.77	
Amount of stock per mile of road.....	\$ 4,647.30	
Amount of stock representing the road in Iowa.....All.		
Amount of stock held in Iowa	156,900.00	
Total number of stockholders	239	
Number of stockholders in Iowa	239	

*This includes 233 shares, accounts, tax and subscription from Washington and Crawford townships, Washington county, Iowa, not yet passed to stock account.

†In addition to this \$31,326.13 has been received from tax aid and subscription in Washington township, and \$20,506.00 from same source from Crawford township, Washington county, Iowa, not yet passed to stock account.

DEBT.

Funded debt as follows :

First mortgage bonds, due August 1, 1889; rate of interest 7 per cent.....	\$.	120,000.00
Second mortgage bonds due August 2, 1886; rate of interest 8 per cent		100,000.00
Total amount of funded debt.....	\$	220,000.00

Floating debt :

Incurred for current expenses	\$	29,272.17	
Incurred for bond interest		8,470.40—	112,976.17
Total amount of debt liabilities.....	\$		333,976.17

Amount of debt per mile of road.....	\$	8,966.28	
Amount of debt representing the road in Iowa.....	All.		
Total amount of stock and debt.....			400,876.17
Amount of stock and debt per mile of road.....		12,661.24	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Grading.....	\$	48,787.32
Bridging and masonry		21,288.76
Superstructure, including rails.....		206,793.67
Land, land damages, and fences		25,688.16
Passenger and freight stations, coal sheds, and water stations	}	15,705.97
Engine houses, car sheds and turn-tables		
Machine shops, including machinery and tools.....		
Interest paid during construction, discounts, etc.....		3,080.00
Engineering, agencies, salaries, and other expenses during construction....		11,284.52
All other items charged to construction not enumerated above.....		2,270.01
Total expended for construction.....	\$	334,848.41

Average cost of construction per mile of road (38.77 miles).....	\$	8,663.26
Proportion of cost of construction for Iowa.....	All.	

The third rail used by us on the Burlington, Cedar Rapids & Northern cost about \$1,500 per mile for 14.3 miles. For this distance we have no other construction charge. We therefore deduct \$21,450 from the total cost of construction to get average for the remainder.

COST OF EQUIPMENT.

Locomotives	\$	18,744.37
Passenger, mail, baggage and express cars.....		10,080.93
Freight and other cars		31,184.72
Wrecking-cars, pile-drivers, and tools		3,812.41
Total for equipment	\$	63,752.43
Average cost of equipment per mile of road operated by company (52.3 miles)		1,218.97
Total cost of road and equipment.....	\$	398,600.56
Average cost of road and equipment per mile (38.77 miles).....	\$	10,275.92

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

Land, land damages and fences.....	\$	203.26
Total expenditures charged to property accounts		203.26
Net addition to property account for the year	\$	203.26

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 792.98	
August, 1887.....		952.51	
September, 1887.....		1,052.82	
October, 1887.....		837.78	
November, 1887.....		703.64	
December, 1887.....		767.90	
January, 1888.....		507.47	
February, 1888.....		733.23	
March, 1888.....		1,075.56	
April, 1888.....		683.61	
May, 1888.....		743.52	
June, 1888.....		874.63	
Totals.....		\$ 9,783.65	

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....		\$ 2,090.58	
August, 1887.....		4,185.48	
September, 1887.....		4,359.72	
October, 1887.....		3,071.87	
November, 1887.....		4,889.70	
December, 1887.....		3,027.48	
January, 1888.....		3,793.58	
February, 1888.....		4,000.18	
March, 1888.....		1,723.97	
April, 1888.....		2,351.07	
May, 1888.....		3,198.39	
June, 1888.....		3,247.38	
Total.....		\$ 37,998.97	

BURLINGTON & NORTHWESTERN RAILWAY COMPANY. 545

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 185.31	\$ 66.67	\$ 8.00	\$ 259.98
August, 1887.....	316.91	66.67	20.00	393.58
September, 1887.....	248.06	66.67	4.00	318.73
October, 1887.....	243.24	66.67	4.00	313.91
November, 1887.....	248.06	66.67	4.00	318.70
December, 1887.....	224.82	66.66	.....	291.49
January, 1888.....	248.06	66.68	8.00	322.73
February, 1888.....	248.06	66.67	4.00	318.73
March, 1888.....	248.06	66.67	4.00	318.73
April, 1888.....	248.06	66.67	4.00	318.73
May, 1888.....	248.06	66.67	4.00	318.73
June, 1888.....	248.06	66.67	4.00	318.73
Totals	\$ 2,952.63	\$ 800.04	\$ 68.00	\$ 3,820.67

ANALYSIS OF EARNINGS.

Earnings, passenger :			
From all passengers.....	\$	9,783.65	
From express and baggage		800.04	
From mails		2,952.63	
Total earnings, passenger department.....	\$		13,536.32
Earnings per train mile run (23,430 miles).....	\$	.57½	
Earnings, freight :			
Total earnings, freight department.....	\$		37,998.97
Earnings per train mile run (23,430 miles).....		1.62	
Earnings per train mile run, from all trains earning revenue			
(23,430 miles).....		2.19½	
Earnings from all other sources.....			68.00
Total earnings from all sources.....	\$		31,603.29
Earnings per mile of road operated (52.3 miles).....	\$	966.68	
Proportion of earnings for Iowa.....	All.		

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Renewal of rails (No. tons laid, steel, —)	12,669.47
Repairs of bridges, including culverts and cattle-guards.....	958.42
Repairs of fences, road-crossings and signs	236.88
Repairs of buildings, stations and water-tanks.....	1,358.80
Total	\$ 15,223.57

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$ 2,198.11
Repairs of passenger and freight cars	2,759.51
Repairs of tools and machinery	
Total	\$ 4,957.62

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	1,174.99
Water supply.....		61.90
Oil and waste		244.93
Locomotive service.....		2,515.86
Freight and passenger train service		3,012.31
Mileage of freight cars (debit balance)		329.86
Telegraph expenses (maintenance and operating)		44.37
Damage and loss of freight and baggage.....		26.58
Damages to property and cattle.....		136.15
Agents and station service.....		4,345.96
Station supplies.....		386.97
Total.....	\$	12,179.74

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	3,700.36
Insurance		247.33
Stationery and printing, outside agencies and advertising.....		193.48
Contingencies		20.78
Taxes in Iowa	\$	1,113.22
Total taxes		1,113.22
Total	\$	5,312.17

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	15,223.57
Maintenance of motive power and cars		4,957.63
Conducting transportation		12,179.74
General expenses, including taxes.....		5,335.17
Total operating expenses and taxes	\$	37,696.10

Operating expenses and taxes per mile of road, operated (52.3 miles)	\$	730.77
Operating expenses and taxes per train mile run, for trains earning revenue (23,430 miles)	1.61	
Proportion of operating expenses and taxes for Iowa, cents	30	
Expenses of running and management of passenger trains, cents	30	
Expenses of running and management of passenger trains, per train mile, cents	30	
Expenses of running and management of freight trains, cents.	30	
Expenses of running and management of freight trains, per train mile, cents.....	30	
Expenses of running and management of all trains earning revenue	7,010.88	
Percentage of expenses to earnings	73%	

GENERAL EXHIBIT.

Total earnings.....	\$ 51,603.29
Total expenses, including taxes.....	37,696.10
Net earnings	\$ 13,907.19
Rentals, specifying amount paid to each company :	
Burlington, Cedar Rapids & Northern Railway Company.....	4,396.00
Interest accruing during the year	16,400.00
Interest paid during the year on account of the road in Iowa	
Interest on funded debt.....	16,400.00
Interest falling due during the year and not paid.....	16,400.00
Deficit for the year.....	6,828.81
Deficit at commencement of the year	73,668.59
Deficit at the close of the year, June 30, 1888	\$ 84,497.40

GENERAL RECAPITULATION.

Total earnings	\$ 51,603.29
Total operating expenses and taxes.....	37,696.10
Net earnings above operating expenses and taxes	13,907.19
Net earnings above operating expenses, taxes and rental	9,571.19

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$ 1,113.22
---------------	-------------

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cash and cash items	\$ 1,379.88
Material and supplies	5,049.21
Construction	394,548.41
Equipments	63,753.43
Accounts and bills receivable.....	30,394.43
Due from agents and connecting lines.....	971.57
Operating expenses	40,918.88
Bond interest.....	16,400.00
Taxes	1,113.22
Income account.....	86,528.00
Profit and loss.....	13.41
Total	\$ 581,294.44

CREDIT.

Stock.....	\$ 143,231.41
Funded debt	290,000.00
Local aid	52,332.13
Earnings	51,603.29
Due agents and connecting lines	55.32
Insurance funds.....	96.12
Accounts and bills payable	113,976.17
Total	\$ 581,294.44

DESCRIPTION OF ROAD.

Length of main line of road from Mediapolis to Washington, miles.....	38.77
Length of main line of road in Iowa.....All.	
Total length of road belonging to this company	38.77
Total length of road belonging to this company in Iowa	3.48
Aggregate length of sidings and other tracks not above enumerated.....	3.48
Same in Iowa	3.48
Total length of iron rails in tracks in Iowa, exclusive of sidings	38.77
Weight per yard, iron, 30.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

This company has leased the right to run over 14.13 miles of the Burlington, Cedar Rapids & Northern Railway by means of a third rail laid down and owned by this company, between Mediapolis and Burlington. This company laid down and is using 3-10 mile of side track on depot grounds belonging to that company		14.13
Total length of above roads in Iowa, miles		14.13
Total miles of road operated by this company		52.90
Total miles of road operated by this company in Iowa not reported by any other company		38.77

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	65
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 29,067.52

BRIDGES IN IOWA.

	Number.	Aggregate length.
Iron truss bridges	1	90
Wooden trestle and pile	26	2,268

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening.....	3
--------------------------------	---

BOX CULVERTS IN IOWA.

Timber	9
Stone and sewer pipe.....	44

CATTLE-GUARDS.

Number of in Iowa	156
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year.		
lineal feet.....	1	64
Timber culverts replaced with sewer pipe.....	6	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Give the average number of years the trestle and pile bridges last on your road in Iowa.....

8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....
 Average length of sections, miles.....
 Average number of men in each section gang.....
 Number of new ties laid in track during the year in Iowa.....
 Average number of new ties per mile of road.....
 What is the average number of years that iron rails last in your track on main line in Iowa.....

7
 6½
 2
 14,982
 384
 9

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
 Central Iowa, one mile south of Winfield.

Number of highway crossings at grade.....
 Number of highway crossings under railroad.....

38
 2

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....
 What is the average cost per rod..... \$
 What is the total cost of same.....
 How many miles of new fencing have you built during the year.....

11.56
 .35
 2,401.28
 .47

Give the number of miles needed on both sides of your track in each county in Iowa :

In Des Moines county.....
 In Henry county.....
 In Louisa county.....
 In Washington county.....

4.69
 7.77
 2.84
 9.21

Total miles.....

24.51

NOTE.—Several miles of fence on our right of way belongs to private parties, for which we have paid nothing, and is not included herein.

ROLLING STOCK.

	Leased.	Owued.	Total.
Number of passenger cars.....	2	2	4
Number of baggage, mail and express cars.....	1	1	2
Number of box freight cars.....	32	52	84
Number of stock cars.....	7		7
Number of platform and coal cars.....	16	3	19
Number of other cars.....		14	14
Total number of cars.....	58	72	130
Maximum weight of locomotives and tenders, tons.....			20
Average weight of locomotives and tenders, tons.....			17
Number of locomotives equipped with driver brake.....			2
Maximum weight of passenger cars, tons.....			10
Average weight of passenger cars, tons.....			9
Number of passenger cars equipped with Miller platform and buffer.....			3
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine 30; tons....			160

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger and freight trains during the year.....	23,430
Miles run by switching trains during the year.....	21,926
Total train mileage.....	45,356

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	2
Average weight of passenger trains, exclusive of passengers, tons.....	20
Average number of cars in freight trains.....	7
Average weight of freight trains, exclusive of freight, tons.....	63

PASSENGER TRAFFIC.

Highest rate of fare per mile for any distance, cents.....	3
Lowest rate of fare per mile for any distance, cents.....	1½

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	}	37,330
Number of miles run by loaded freight cars west and north.....		
Number of miles run by empty freight cars east and south.....		14,081
Number of miles run by empty freight cars west and north.....		
Total freight car mileage.....		51,411
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....		27.3
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....		27.3

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles.....	1
Rate of speed of freight trains, including stops, miles.....	15

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American; \$800 per annum; take freight at depot; general express business.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$3,016.89 per annum; daily each way, Sundays excepted.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$40.20.

TELEGRAPH.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union, 33.77.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
	Geo. Stephenson, conductor	Winfield	Coupling; finger caught and bruised; no permanent injury.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derrailments	...	...	...	...	1	...
Collisions	...	...	...	...	...	...
Caught in frogs, guard rails, or switches	...	...	...	...	...	...
Coupling cars	...	...	...	...	...	...
Falling from train	...	...	...	...	...	...
Getting on and off trains	...	...	...	...	...	...
Highway crossings	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Overhead and side obstruction	...	...	...	...	...	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track	...	...	...	...	...	...
Total	...	...	...	...	1	...

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year..... 1
 Number of casualties purely accidental during the entire year..... 1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remey, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—J. T. Gerry.
Superintendent of Telegraph—J. T. Gerry.
Auditor—J. A. Ostrander.
General Passenger Agent—J. T. Gerry.
General Freight Agent—J. T. Gerry.

DIRECTORS, NAME AND POST-OFFICE ADDRESSES.

T. W. Barhydt, Burlington, Iowa.
 W. W. Baldwin, Burlington, Iowa.
 J. T. Remey, Burlington, Iowa.
 J. W. Blythe, Burlington, Iowa.
 Lyman Cook, Burlington, Iowa.
 C. F. Squires, Burlington, Iowa.
 H. C. Garrett, Burlington, Iowa.
 H. B. Scott, Burlington, Iowa.
 Norman Everson, Washington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.
 Fiscal year of company ends December 31st.
 General offices of the company are located at Burlington, Iowa.

STATE OF IOWA,
COUNTY OF DES MOINES. } ss.

John T. Gerry, Superintendent, and J. A. Ostrander, Auditor of the Burlington & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed.)

[L. S. OF R. R.]

JOHN T. GERRY,
J. A. OSTRANDER.

Subscribed and sworn to before me, this 13th day of September, A. D. 1888.

[L. S.]

H. A. KELLEY,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
BURLINGTON & WESTERN RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 3,000,000.00	
Amount authorized by vote of the company.....	None.	
Number of shares issued, 8,568; amount paid in.....		\$ 856,801.82
Total amount paid in, as per books of the company.....		<u>\$ 856,801.82</u>
Total miles of road owned by company.....	70.7	
Amount of stock per mile of road.....	\$ 12,118.80	
Amount of stock representing the road in Iowa.....	All.	
Amount of stock held in Iowa.....	856,801.82	
Total number of stockholders.....	6	

DEBT.

Funded debt as follows :

First mortgage bonds, due August, 1906 ; rate of interest, 7 per cent:....	\$ 571,201.31
Total amount of funded debt.....	<u>\$ 571,201.31</u>

Floating debt :

Incurred for current expenses.....	\$ 43,890.64	
Incurred for bond interest.....	139,980.00	
Total amount of floating debt.....		183,910.64
Total amount of debt, liabilities.....		<u>\$ 755,111.85</u>
Amount of debt per mile of road.....	\$ 10,680.50	
Amount of debt representing the road in Iowa.....	All.	
Total amount of stock and debt.....		\$ 1,011,913.67
Amount of stock and debt per mile of road.....	22,800.44	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading.....	\$	156,532.86
Bridging and masonry		86,471.06
Superstructure, including rails.....		302,734.45
Land, land damages and fences		72,548.95
Passenger and freight stations, coal sheds, and water stations, engine houses, car sheds and turn-tables, machine shops, including machinery and tools		23,509.18
Interest paid during construction, discounts, etc.....		663,008.08
Engineering, agencies, salaries, and other expenses during construction....		23,497.43
All other items charged to construction not enumerated above		9,306.76
Total expended for construction.....	\$	1,344,675.84
Average cost of construction per mile of road (70.7 miles).....	\$	19,019.45

COST OF EQUIPMENT.

Locomotives.....	\$	32,128.27
Passenger, mail, baggage and express cars		10,838.25
Freight and other cars.....		46,048.29
Wrecking-cars, pile-drivers, and tools.....		558.45
Total for equipment	\$	92,571.26
Average cost of equipment per mile of road operated by company, (70.7 miles)		1,308.35
Proportion of cost of equipment for Iowa.....All.		
Total cost of road and equipment.....	\$	1,437,246.00
Average cost of road and equipment per mile (70.7 miles)	\$	20,328.70
Proportion of cost of equipment for Iowa.....All.		

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, and land damages and fences.....	\$	122.97
Passenger and freight stations, coal sheds and water stations, engine houses, car sheds and turn-tables.....		303.00
Total expenditures charged to property accounts.....	\$	425.97
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same) :		
Amount paid O. R. I. & P. R'y for crossing near Oskaloosa, refunded per agreements.....	\$	300.00
Net addition to property account for the year		125.97

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887		\$ 810.43	
August, 1887		1,020.81	
September, 1887		1,588.93	
October, 1887		1,196.85	
November, 1887		844.65	
December, 1887		914.67	
January, 1888		632.97	
February, 1888		710.91	
March, 1888		1,243.98	
April, 1888		918.67	
May, 1888		999.51	
June, 1888		1,023.20	
Totals		\$ 11,805.58	\$ 11,805.58

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887		\$ 2,598.21	
August, 1887		3,068.61	
September, 1887		2,385.14	
October, 1887		3,568.02	
November, 1887		2,795.81	
December, 1887		2,881.94	
January, 1888		3,046.08	
February, 1888		2,810.69	
March, 1888		1,691.59	
April, 1888		2,879.11	
May, 1888		2,080.91	
June, 1888		2,850.53	
Totals		\$ 32,726.64	\$ 32,726.64

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 310.13	\$ 141.66	\$ 10.00	\$ 461.79
August, 1887	310.14	141.66	5.00	456.80
September, 1887	310.14	141.66	5.00	456.80
October, 1887	310.14	141.66	11.00	462.80
November, 1887	310.16	141.66	5.00	456.82
December, 1887	210.14	141.66		451.80
January, 1888	298.28	141.66	5.00	444.94
February, 1888	310.66	141.66	5.00	457.36
March, 1888	307.96	141.66	5.00	454.62
April, 1888	307.96	141.66	5.00	454.62
May, 1888	306.84	141.66	11.00	459.50
June, 1888	310.14	141.66	10.00	461.80
Totals	\$ 3,702.67	\$ 1,699.92	\$ 77.00	\$ 5,479.59

ANALYSIS OF EARNINGS.

Earnings, passenger :

From all passengers	\$	11,895.58
From express and baggage.....		1,699.92
From mails		3,702.67
Total earnings, passenger department.....	\$	17,298.17

Earnings per train mile run (74,964 miles), cents..... 21½

Earnings, freight :

Total earnings, freight department \$ 32,736.64

Earnings per train mile run (77,858 miles), cents 42

Earnings per train mile run, from all trains earning revenue
(152,822 miles), cents 32½

Earnings from all other sources..... 77.09

Total earnings from all sources..... \$ 50,011.81

Earnings per mile of road operated (101.57 miles)\$ 477.30

Proportion of earnings for Iowa All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	}	\$	12,720.63
Renewal of rails			
Renewal of ties.....			
Repairs of bridges, including culverts and cattle-guards.....			
Repairs of fences, road-crossings and signs			902.12
Repairs of buildings, stations and water-tanks			91.44
			1,500.47
Total		\$	15,304.29

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	2,443.16
Repairs of freight cars	2,209.42
Total	\$ 4,652.58

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	6,827.94
Water supply		829.28
Oil and waste		661.56
Locomotive service.....		7,514.90
Freight and passenger train service.....		5,982.70
Mileage of freight cars (debit balance)		334.73
Telegraph expenses (maintenance and operating).....		5.15
Damage and loss of freight and baggage.....		509.76
Damage to property and cattle		1,873.97
Personal injuries		1,399.32
Agents and station service		6,032.76
Station supplies.....		566.22
Total	\$	32,456.29

CLASS 4--GENERAL EXPENSES.

Salaries of general officers and clerks	\$	3,355.93
Insurance.....		244.37
Stationery, printing, outside agencies and advertising.....		253.10
Contingencies.....		21.68
Taxes in Iowa.....	\$	1,645.47
Total taxes.....		1,645.47
Total	\$	5,520.45

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	15,304.29
Maintenance of motive power and cars		4,652.58
Conducting transportation		32,456.39
General expenses, including taxes		5,520.45
Total operating expenses and taxes.....	\$	57,933.61

Operating expenses and taxes per mile of road operated (104.57 miles)	\$	554.01
Operating expenses and taxes per train mile run, for trains earning revenue (152,822 miles).....		.378
Proportion of operating expenses and taxes for Iowa All.		
Expenses of running and management of passenger trains	\$	9,428.63
Expenses of running and management of passenger trains, per train mile..		.12%
Expenses of running and management of freight trains.....		12,307.76
Expenses of running and management of freight trains, per train mile.....		.15%
Expenses of running and management of all trains earning revenue.....		21,736.38
Percentage of expenses to earnings.....		115.8

GENERAL EXHIBIT.

Total earnings	\$	50,011.81
Total expenses, including taxes.....		57,933.61
Net earnings.....		7,921.80
Interest on funded debt.....		39,964.00
Interest falling due during the year and not paid.....		39,964.00
Deficit for the year		47,805.90
Deficit at commencement of the year.....		124,956.46
Deficit at the close of the year, June 30, 1893.....	\$	172,762.36

GENERAL RECAPITULATION.

Total earnings	\$	50,011.81
Total operating expenses and taxes.....		57,933.61
Deficit		7,921.80

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1893.

In Iowa.....	\$	1,645.47
--------------	----	----------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1898.

DEBIT.

Cash and cash items.....	\$	1,065.65
Material and supplies.....		243.67
Construction		1,344,955.34
Equipment.....		92,571.28
Accounts and bills receivable.....		2,068.21
Due from agents and connecting lines.....		1,313.09
Operating expenses.....		56,288.14
Bond interest.....		39,364.09
Taxes		1,645.47
Income account.....		130,492.44
	\$	1,670,627.87

CREDIT.

Capital stock and scrip.....	\$	856,801.83
First mortgage bonds and scrip.....		571,301.21
Aid subscrip tions		8,484.31
Earnings		50,011.81
Due agents and connecting lines		113.70
Accounts and bills payable		132,910.64
Profit and loss.....		4.40
Insurance fund.....		100.08
	\$	1,670,627.87

DESCRIPTION OF ROAD.

Length of main line of road from Winfield to Oskaloosa, miles	70.7
Length of main line of road in Iowa	All.
Total length of road belonging to this company.....	70.7
Total length of road belonging to this company in Iowa.....	70.7
Aggregate length of sidings and other tracks not above enumerated.....	2.0
Same in Iowa.....	2.0
Total length of iron rails in tracks in Iowa, exclusive of sidings	70.7
Weights per yard, iron, 35 pounds.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :

This company has by payment of its proportion of expenses of train service and track repairs, the right to run over the Burlington & Northwestern Railway from Winfield to Mediapolis, 18.5, and thence to Burlington, 15.3 miles, over the Burlington, Cedar Rapids & Northern Railway, under contract of the Burlington & Northwestern Railway Company with that company		33.8
Total length of above roads		33.8
Total length of above roads in Iowa		33.8
Total miles of road operated by this company.....		104.51

EMPLOYES.

Average number of persons regularly employed on all roads operated by this company	75
Same in Iowa	7
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1898	\$ 31,536.4

BRIDGES IN IOWA.

	Number.	Aggregate length.
Iron truss bridges over 100 feet in length	2	505
Wooden trestle and pile	46	7,156

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 30 feet opening	41
---------------------------------	----

BOX CULVERTS IN IOWA.

Timber	33
Stone and sewer pipe	33

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year, lineal feet	2	26
Timber culverts replaced with sewer pipe	5	

ROAD-BED AND TRACK.

Number of track sections in Iowa	10
Average length of sections, miles	7
Average number of men in each section gang	3
Number of new ties laid in track during the year in Iowa	5,000
Average number of new ties per mile of road	70

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Central Iowa, one half mile west of Brighton.

Central Iowa, one mile west of Martinsburg.

Central Iowa, one half mile west of Hedrick.

Central Iowa, one mile south of Oskaloosa.

Chicago, Rock Island & Pacific, at Oskaloosa.

Chicago & Northwestern, at Stark.

What railroads cross your road, either over or under, and at what locality?

Chicago, Rock Island & Pacific, at Brighton.

Chicago, Milwaukee & St. Paul, at Hedrick.

Number of highway crossings at grade	63
--	----

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	14.25
What is the average cost per rod, cents.....	.55
What is the total cost of same.....	\$ 4,948.90

Give the number of miles needed on both sides of your track in each county in Iowa:

In Henry county, miles	10.75
In Washington county, miles.....	8.00
In Jefferson county, miles	12.10
In Keokuk county, miles	12.50
In Mahaska county, miles	12.00
Total miles.....	55.45

ROLLING STOCK.

	Owned.	Total.
Number of passenger cars	2	2
Number of baggage, mail and express cars	2	2
Number of box freight cars.....	70	70
Number of stock cars	30	30
Number of platform and coal cars.....	30	30
Number of other cars	18	18
Total number of cars	142	142
Number of locomotives		3
Maximum weight of locomotives and tenders, tons.....		22
Average weight of locomotives and tenders, tons.....		22
Number of locomotives equipped with train brake		
Number of locomotives equipped with driver brake		3
Maximum weight of passenger cars, tons		10
Average weight of passenger cars, tons		10
Number of passenger cars equipped with train brake		2
Number of passenger cars equipped with Miller platform and buffer.....		2
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight. Weight of engine 22; tons..		100

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	74,904
Miles run by freight trains during the year	77,806
Miles run by construction and repair trains during the year.....	1,871
Total train mileage.....	154,686

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passengers, tons.....	30
Average number of cars in freight trains	10
Average weight of freight trains, exclusive of freight, tons.....	90

PASSENGER TRAFFIC.

Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1½
Average rate of fare per mile for all passengers, cents	

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	490,320
Number of miles run by loaded freight cars west and north.....	
Number of miles run by empty freight cars east and south.....	236,123
Number of miles run by empty freight cars west and north.....	
Total freight car mileage	726,453
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south.....	32½
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops ; miles per hour	23
Rate of speed of freight trains, including stops ; miles per hour	10

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American. Fixed rates \$1,700 per annum. General express business. Take freight at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service. \$3,731.61 per annum. Daily each way, Sundays excepted.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$15.16.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 70.7 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. February 29	T. Balley, brakeman	Oskaloosa	Coupling; left hand crushed and amputation at wrist.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment	...	...	...	...	...	...
Collisions	...	...	...	...	...	...
Caught in frogs, guard rails, or switches	...	...	...	...	...	...
Coupling cars	...	...	...	...	1	...
Falling from trains	...	...	...	...	...	...
Getting on and off trains	...	...	...	...	...	...
Highway crossings	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...
Overhead obstruction	...	...	...	...	...	...
Stealing rides	...	...	...	...	...	...
While intoxicated	...	...	...	...	...	...
Trespassers on track	...	...	...	...	...	...
Total	...	...	...	...	1	...

SUMMARY OF ACCIDENTS IN IOWA.

Number of persons injured during the year.....	1
Number of casualties purely accidental during the entire year	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt, Burlington, Iowa.

Vice President—C. P. Squires, Burlington, Iowa.

Secretary and Treasurer—R. M. Green, Burlington, Iowa.

General Superintendent—J. T. Gerry, Burlington, Iowa.

Superintendent of Telegraph—J. T. Gerry, Burlington, Iowa.

Auditor—J. A. Ostrander, Burlington, Iowa.

General Passenger Agent—J. T. Gerry, Burlington, Iowa.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

T. W. Barhydt, Burlington, Iowa.

C. P. Squires, Burlington, Iowa.

Lyman Cook, Burlington, Iowa.

J. W. Blythe, Burlington, Iowa.

H. A. Scott, Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.

Fiscal year of company ends December 31st.

General offices of the company are located at Burlington, Iowa.

STATE OF IOWA,
COUNTY OF DES MOINES. } ss.

John T. Gerry, Superintendent, and J. A. Ostrander, Auditor of the Burlington & Western Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed)

L. S. OF R. R.

JOHN T. GERRY.

J. A. OSTRANDER.

Subscribed and sworn to before me, this 12th day of September, A. D. 1888.

[L. S.]

H. A. KELLY,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

DES MOINES & KANSAS CITY RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

DEBT.

Floating debt	\$	135,056.7
Incurred for operating expenses.....	\$	4,500.80
Incurred for current expenses.....		130,555.93
Total amount of floating debt.....	\$	135,056.7
Total amount of debt liabilities	\$	135,056.7
Amount of debt per mile of road.....	\$	1,216.73
Amount of debt representing the road in Iowa		1,216.73

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY).

Grading	}	This entire property was purchased Jan. 12, 1888, by our company from D. M., O. & S. syndicate for \$300,000.
Bridging and masonry.....		
Superstructure, including rails.....		
Land, land damages, and fences.....		
Passenger and freight stations, coal sheds, and water stations		
Engine houses, car sheds, and turn-tables.....		
Machine shops, machinery and tools		

COST OF EQUIPMENT.

Total cost of road and equipment	\$	300,000.00
Average cost of road and equipment per mile (111.11 miles).....		7,300 00
Actual cash value of all other property owned, with schedule of same		234,385.11
The present cash value of road and equipment, etc., etc.....		

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED
DURING THE YEAR.

Superstructure, including rails.....	\$	105,357.10
Land, land damages, and fences.....		2,775.82
Engineering, agencies, salaries, and other expenses during construction		21,161.19
Net addition to property account for the year.....	\$	129,294.11

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....			
August, 1887.....			
September, 1887.....			
October, 1887.....			
November, 1887.....			
December, 1887.....			
January, 1888.....	\$	222.50	\$ 222.50
February, 1888.....		1,003.85	1,003.85
March, 1888.....		1,418.55	1,418.55
April, 1888.....		1,523.92	1,523.92
May, 1888.....		1,406.39	1,406.39
June, 1888.....		1,607.00	1,607.00
Totals		7,182.21	7,182.21

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	.....	.....	.....
August, 1887.....	.....	.....	.....
September, 1887.....	.....	.....	.....
October, 1887.....	.....	.....	.....
November, 1887.....	.....	.....	.....
December, 1887.....	.....	.....	.....
January, 1888.....	\$	775.32	\$ 775.32
February, 1888.....		1,825.49	1,825.49
March, 1888.....		2,615.90	2,615.90
April, 1888.....		2,667.23	2,667.23
May, 1888.....		1,903.66	1,903.66
June, 1888.....		2,519.53	2,519.53
Totals	12,307.03	8,685.86	20,992.89

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887				
August, 1887				
September, 1887				
October, 1887				
November, 1887				
December, 1887				
January, 1888	\$ 102.05	\$ 65.53	\$ 16.65	\$ 184.23
February, 1888	351.52	87.29	30.08	468.89
March, 1888	351.52	80.49	39.84	471.85
April, 1888	351.52	83.63	40.39	475.54
May, 1888	351.52	80.62	49.86	482.00
June, 1888	351.52	84.70	35.07	471.29
Totals	1,859.65	482.26	211.89	2,553.80

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 7,182.21	
From all passengers		7,182.21
From express and baggage		482.26
From mails		1,859.65
Total earnings, passenger department	\$	9,524.12

Earnings per train mile run (31,457 miles), cents..... 44

Earnings, freight :

From local	\$ 8,685.86	
From through	12,307.08	
Total earnings, freight department	\$	20,992.90

Earnings per train mile run (31,399 miles)..... .67

Earnings per train mile run, from all trains earning revenue
(32,837 miles)..... .68

Telegraph earnings	211.89—	211.89
Total earnings from all sources	\$	20,728.90

Earnings per mile of road operated (111 miles).....\$ 276.84

Proportion of earnings for Iowa 29,236.40

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	\$ 8,731.06
Repairs of bridges, including culverts and cattle-guards	689.85
Repairs of fences, road-crossings, and signs	267.06
Repairs of buildings, stations and water-tanks	548.22
Total	\$ 10,226.19

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	3,125.15
Repairs of passenger cars.....		700.86
Repairs of freight cars.....		891.00
Repairs of tools and machinery.....		38.01
Total	\$	4,755.02

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	3,119.92
Water supply.....		261.01
Oil and waste.....		312.42
Locomotive service.....		3,042.29
Passenger train service.....		1,135.26
Passenger train supplies.....		32.16
Freight train service.....		1,632.65
Freight train supplies.....		25.87
Telegraph expenses (maintenance and operating).....		39.71
Damage and loss of freight and baggage.....		63.42
Damages to property and cattle.....		312.84
Personal injuries.....		22.00
Agents and station service.....		4,150.83
Station supplies.....		207.12
Sundries.....		316.95
Total	\$	15,278.52

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	2,556.92
Legal expenses.....		355.00
Stationery and printing, outside agencies and advertising.....		1,907.19
Contingencies.....		250.86
Total	\$	4,969.97

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	10,226.19
Maintenance of motive power and cars.....		4,755.02
Conducting transportation.....		15,278.52
General expenses, including taxes.....		4,969.97
Total operating expenses and taxes.....	\$	35,229.70
Operating expenses and taxes per mile of road operated (111 miles).....	\$	317.36
Operating expenses and taxes per train mile run, for trains earning revenue (52,537 miles).....		.67
Proportion of operating expenses and taxes for Iowa.....	\$	33,480.42
Percentage of expenses to earnings.....		114.64

GENERAL EXHIBIT.

Total earnings	\$	30,728.90
Total expenses		35,229.70
Net loss		4,500.80

GENERAL RECAPITULATION.

Total earnings	\$	30,728.90
Total operating expenses and taxes		35,229.70
Net loss above operating expenses and taxes		4,500.80
Net loss above operating expenses, taxes and rental		4,500.80
Gross earnings per train mile run (52,837 miles)	\$	.58
Net loss per train mile run (52,837 miles) ..		0.8%

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction and improvement	\$	134,385.11
Material and stores		1,261.83
Treasurer		4,236.89
Station agents		206.11
Remittances in transit		1,293.45
Foreign roads		1,825.03
U. S. P. O. Department		1,859.65
American Express Company		84.70
	\$	145,141.76

CHARGES AGAINST INCOME.

Maintenance of way	\$	10,226.19
Maintenance of motive power and cars		4,755.03
Conducting transportation		15,278.53
General expenses		4,969.97
	\$	35,229.70
	\$	180,371.46

CREDIT.

Syndicate	\$	126,801.70
Old rails		5,091.00
Vouchers unpaid		3,516.12
Pay-rolls unpaid		14,233.74
	\$	149,642.56

INCOME.

Passenger earnings	\$	7,182.21
Freight earnings ..		20,992.89
Express earnings		482.26
Mail earnings		1,856.03
Telegraph earnings		211.89
	\$	30,728.90
	\$	180,371.46

DESCRIPTION OF ROAD.

Length main line of road from Des Moines to Cainsville, Missouri, miles	111
Length main line of road in Iowa	100
Length main line of road in Missouri.....	11
Total length of road belonging to this company.....	111
Total length of road belonging to this company in Iowa.....	100
Aggregate length of sidings and other tracks not above enumerated.....	4.50
Same in Iowa.....	4.13
Weights per yard, steel, 56 pounds.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	111
Total miles of road operated by this company in Iowa not reported by any other company	100

STATIONS.

Number of stations on all roads owned by this company.....	23
Same in Iowa.....	20
Number of stations on all roads operated by this company.....	23
Same in Iowa.....	20
Number of telegraph offices in stations in Iowa.....	14

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	129
Same in Iowa	120
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1893.....	\$ 20,001.30
Same in Iowa.....	20,842.57

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	6	743
Wooden trestle and pile.....	102	11,411

BOX CULVERTS IN IOWA.

Timber.....	481	11,896
-------------	-----	--------

CATTLE-GUARDS.

Number of in Iowa.....	304
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	4,307
---	-------

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	16
Average length of sections, miles.....	6.25
Average number of men in each section gang.....	3
Number of new ties laid in track during the year in Iowa	5,421
Average number of new ties per mile of road.....	40
New rails laid in track during the year in Iowa—steel (3,533 tons) miles....	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, St. Paul & Kansas City, at Des Moines.

Chicago, Rock Island & Pacific, at Rock Island Crossing.

Chicago, Burlington & Quincy, at Osceola.

Humeston & Shenandoah, at Van Wert.

Chicago, Burlington & Quincy, at Leon.

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	11.40
What is the average cost per rod	\$.40
What is the total cost of same	1,456.30
How many miles of fencing have you built during the year.....	1.05

Give the number of miles needed on both sides of your track in each county in Iowa :

In Polk county	9.40
In Warren county.....	45.00
In Madison county	23.00
In Clarke county.....	40.30
In Decatur county	54.30
Total miles	176.00

ROLLING STOCK.

	OWNED.	TOTAL.
Number of passenger cars	2	2
Number of baggage, mail, and express cars.....	2	2
Number of box freight cars.....	87	87
Number of stock cars	18	18
Number of platform and coal cars	52	52
Total number of cars	161	161
Number of locomotives		7
Maximum weight of locomotives and tenders, tons.....		18
Average weight of locomotives and tenders, tons.....		18
Number of locomotives equipped with train brake.....		2
Maximum weight of passenger cars, tons		11
Average weight of passenger cars, tons.....		11
Number of passenger cars equipped with train brake		2
The amount of tonnage that can be carried over your road in Iowa, exclusive of cars, by an engine of given weight; weight of engine, 18 ; tons.		81

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	21,487
Miles run by freight trains during the year.....	21,300
Miles run by construction and repair trains during the year	2,906
Total train mileage.....	55,735

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons.....	40
Average number of cars in freight trains.....	7
Average weight of freight trains, exclusive of freight, tons	60

PASSENGER TRAFFIC.

Number of local passengers carried	12,584
Total number of passengers carried.....	12,584
Total passenger mileage or passengers carried one mile	274,180
Average distance traveled by each passenger, miles.....	21.86
Average amount received from each passenger, cents	57
Highest rate of fare per mile for any distance, cents.....	2.23
Lowest rate of fare per mile for any distance, cents.....	0.67
Average rate of fare per mile for all passengers, cents.....	2.00

FREIGHT TRAFFIC.

Number of tons of through freight carried	7,970
Number of tons of local freight carried.....	6,582
Total tons of freight carried	14,552
Total mileage of through freight (tons carried one mile).....	309,186
Total mileage of local freight (tons carried one mile).....	205,068
Total freight mileage, or tons carried one mile	604,253
Average rate per ton per mile received for through freight	\$.030
Average rate per ton per mile received for local freight	.042
Average rate per ton per mile received for all freight.....	.035

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains including stops, miles, per hour.....	16
Rate of speed of freight trains, including stops, miles, per hour	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	3,854	26.49
Flour	562	3.86
Provisions (beef, pork, lard etc.), ...	404	2.78
Animals, ...	2,343	16.10
Other agricultural products	240	1.65
Lumber and forest products	1,506	10.97
Coal	2,887	19.84
Plaster, lime and cement	19	.13
Salt	242	1.66
Petroleum and oil	40	.27
Iron, steel and castings	867	5.96
Stone and brick	71	.48
Manufactures—articles shipped from point of production ...	72	.49
Merchandise, and other articles not enumerated above	1,356	9.33
Total tons carried	14,552	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

Practically all within the State of Iowa.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company? American Express Company. Pays double first class freight rates. Take freight at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$4,218.24 per annum.
What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Ten dollars per month.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? One hundred.

REPORT OF ACCIDENTS FOR IOWA, DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888.			
March	10 T. Hunter, switchman.....	Wick.....	Fell from train; purely accidental; ribs broken.
May	— Jno. Harkness, brakeman.....	St. Charles.....	Accidental, while coupling; cut foot on rail.
June	— Kelley, teamster.....	Des Moines.....	Struck by yard engine while hauling; carelessness; bruised internally.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....						
Collisions.....						
Caught in frog.....						
Coupling cars.....					1	.....
Falling from trains.....					1	.....
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous.....						1
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total.....					2	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year.....	3
Number of casualties purely accidental during the entire year.....	2
Number resulting from lack of caution, carelessness or misconduct.....	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. V. B. Edgerly, Springfield, Massachusetts.
Treasurer—George M. Holstein, Des Moines, Iowa.
General Superintendent—James Donohue, Des Moines, Iowa.
Chief Engineer—H. H. Ashworth, Osceola, Iowa.
Superintendent of Telegraph—C. E. Yearshaw, Des Moines, Iowa.
Auditor—Geo. M. Holstein, Des Moines, Iowa.
General Passenger Agent and General Freight Agent—James Donohue, Des Moines, Iowa.
General Solicitor—B. J. F. Kauffman, Des Moines, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

R. T. Wilson, New York, New York.
 C. H. Boshier, New York, New York.
 John S. Tilney, New York, New York.
 M. V. B. Edgerly, Springfield, Massachusetts.
 B. F. Folsom, Exeter, New Hampshire.
 W. F. Putnam, Exeter, New Hampshire.
 John C. Newton, Holyoke, Massachusetts.
 A. C. Barstow, Jr., Providence, Rhode Island.
 Edward Woodman, Portland, Maine,

General offices of the company are located at Des Moines, Iowa.

STATE OF IOWA, }
COUNTY OF POLK. } ss.

James Donohue, Superintendent, and George M. Holstein, Auditor of the Des Moines & Kansas City Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

Signed,

JAS. DONOHUE.
GEO. M. HOLSTEIN.

Subscribed and sworn to before me, this 15th day of September, A. D. 1888.

[L. S.]

C. F. MORRELL,
Notary Public in and for Polk County.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT
OF THE
FORT MADISON & NORTHWESTERN RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1888.

This road came in possession of the present Receiver, June 30, 1885. All books, records, papers, maps, plates and profiles had been removed from the office, and the Receiver not having access to these, is unable to obtain much information needed for a full report.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 680.50
August, 1887			670.35
September, 1887			694.15
October, 1887			482.10
November, 1887			300.40
December, 1887			350.15
January, 1888			158.75
February, 1888			244.45
March, 1888			606.05
April, 1888			412.00
May, 1888			361.45
June, 1888			566.25
Totals			\$ 5,496.60

REPORT OF RAILROAD COMMISSIONERS.

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887			\$ 1,382.96
August, 1887			1,861.07
September, 1887			1,778.15
October, 1887			1,867.53
November, 1887			2,228.04
December, 1887			1,463.01
January, 1888			836.93
February, 1888			1,152.96
March, 1888			1,219.01
April, 1888			1,508.05
May, 1888			1,988.55
June, 1888			2,140.77
Totals			\$ 19,537.03

FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887	\$ 81.42	\$ 31.83	\$ 33.60	\$ 65.02
August, 1887	445.56	31.83	5.00	482.39
September, 1887		28.26	2.75	31.01
October, 1887		24.71	71.27	105.98
November, 1887	267.01	33.66		300.67
December, 1887		32.67	2.63	35.30
January, 1888		35.51		35.51
February, 1888	256.81	30.53	4.55	291.89
March, 1888				
April, 1888			2.75	2.75
May, 1888	202.41	89.15	5.00	296.56
June, 1888		30.36	10.50	40.86
Totals	\$ 1,171.79	\$ 378.10	\$ 138.05	\$ 1,687.94

ANALYSIS OF EARNINGS.

Earnings, passenger :

From all passengers	\$ 5,496.60
From express and baggage	378.10
From mails	1,171.79
Total earnings, passenger department	\$ 7,046.49

Earnings, freight :

From through	19,537.03
From other sources, freight department	138.05
Total earnings, freight department	19,675.08

Proportion of earnings for Iowa

Earnings from all other sources, rent of cars

Total earnings from all sources

Earnings per mile of road operated (45 miles)

Proportion of earnings for Iowa

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	7,808.82
Repairs of bridges, including culverts and cattle-guards.....		274.67
Repairs of fences, road-crossings, and signs		169.63
Repairs of buildings, stations and water-tanks		494.47
Total	\$	8,245.29

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	786.81
Repairs of passenger cars		30.55
Repairs of freight cars.....		1,047.76
Repairs of tools and machinery.....		232.55
Total	\$	2,097.67

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	1,605.37
Water supply.....		146.28
Locomotive service		3,086.06
Passenger and freight train service		1,814.30
Damage and loss of freight and baggage.....		4.00
Personal injuries		20.00
Station supplies.....		2,235.97
Mall service		18.25
Total.....	\$	8,930.23

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks, and supplies.....	\$	4,248.07
Legal expenses.....		17.35
Stationery and printing, outside agencies and advertising.....		456.45
Furniture and fixtures		11.30
Contingencies.....		30.20
Total	\$	4,763.37

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	8,245.29
Maintenance of motive power and cars.....		2,097.67
Conducting transportation		8,930.23
General expenses, including taxes.....		4,763.37
Total operating expenses and taxes.....	\$	24,036.56

Operating expenses per mile of road operated (45 miles).....	\$	534.14
Proportion of operating expenses for Iowa.....	All.	
Expense of running and management of all trains earning revenue		4,900.36

GENERAL EXHIBIT.

Total earnings	\$	26,726 07
Total expenses, including taxes		24,038 56
Net earnings		2,689 51

GENERAL RECAPITULATION.

Total earnings	\$	26,726 07
Total operating expenses and taxes		24,038 56
Net earnings above operating expenses and taxes		2,689 51

DESCRIPTION OF ROAD.

Length main line of road from Ft. Madison to Collett, Iowa, miles	45
Length main line of road in Iowa, miles	45
Total length of road belonging to this company	45
Total length of road belonging to this company in Iowa	45
Aggregate length of sidings and other tracks not above enumerated, feet ..	13,877
Same in Iowa, feet	13,877
Total length of steel rails in tracks in Iowa, exclusive of sidings, miles	3.75
Total length of iron rails in tracks in Iowa	41.25
Weights per yard, steel, 35 pounds.	
Weights per yard, iron, 30 pounds.	
Gauge of track, 3 feet.	
Total miles of road operated by this company	45
Total miles of road operated by this company in Iowa not reported by any other company	45

STATIONS.

Number of stations on all roads owned by this company	15
Same in Iowa	15
Number of stations on all roads operated by this company	15
Same in Iowa	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	}	44
Same in Iowa		
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$	14,509.14

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden trestle and pile	102	

BOX CULVERTS IN IOWA.

Timber	77
Stone	7

CATTLE-GUARDS.

Number of in Iowa	148
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet).....	16
Timber culverts replaced with sewer pipe.....	1
Timber culverts replaced with timber.....	None.
Give the average number of years the trestle and pile bridges last on your road in Iowa.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	6
Average length of sections, miles.....	7½
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa...	7,697
Average number of new ties per mile of road.....	171
What is the average number of years that iron rails last in your track on main line in Iowa.....	12
What is the average number of years that steel rails last in your track on main line in Iowa.....	20
What is the average number of years that ties last in your track in Iowa....	10

CROSSINGS IN IOWA.

What railroads cross your road, either over or under, and at what locality :	
St. Louis, Keokuk & Northwestern, ¼ miles from Houghton on Keokuk & Northwestern, 21 miles from Ft. Madison. Crosses over.	
Number of highway crossings at grade	69
Number of highway crossings over railroad.....	1
Number of highway crossings under railroad.....	5
Number of highway bridges 18 feet above track	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	7
What is the average cost per rod	\$.45
What is the total cost of same.....	18.00
How many miles of new fencing have you built during the year	1¼
Give the number of miles needed on both sides of your track in each county in Iowa :	
In Lee county.....	21 50
In Henry county.....	2
In Van Buren county.....	13
In Jefferson county.....	1.50
Total miles	38

BOLLING STOCK.

	LEASED.	OWNED.	TOTAL.
Number of combination cars.....	1		1
Number of caboose cars.....		1	1
Number of box freight cars.....	18	6	24
Number of stock cars.....	5	3	8
Number of platform and coal cars.....	15	6	21
Number of other cars, rubble and hand.....	3	14	17
Total number of cars.....	42	30	72
Number of locomotives.....	2	1	
Maximum weight of locomotives and tenders, tons.....			18
Average weight of locomotives and tenders, tons.....			18
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine, 18; tons.....			80

MILEAGE, TRAFFIC, ETC.

PASSENGER TRAFFIC.

Number of local passengers carried.....	3,170
Number of special ticket passengers carried.....	3,442
Total number of passengers carried.....	6,612
Total passenger mileage or passengers carried one mile.....	186,458
Average distance traveled by each passenger, miles.....	28 1/4
Average amount received from each passenger, cents.....	.53
Highest rate of fare per mile for any distance, cents.....	.4
Lowest rate of fare per mile for any distance, cents.....	.3
Average rate of fare per mile for all passengers, cents.....	.3

FREIGHT TRAFFIC.

Number of tons of through freight carried.....	3,404
Number of tons of local freight carried.....	8,515
Total tons of freight carried.....	11,919
Total mileage of through freight (tons carried one mile).....	107,900
Total mileage of local freight (tons carried one mile).....	269,965
Total freight mileage, or tons carried one mile.....	377,865
Average rate per ton per mile received for through freight, cents.....	4.641
Average rate per ton per mile received for local freight, cents.....	5.364
Average rate per ton per mile received for all freight, cents.....	5.20

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles, per hour, mixed... }	11
Rate of speed of freight trains, including stops, miles, per hour, mixed..... }	

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	3,263	27.3
Animals	1,812	11.3
Other agricultural products	119	.96
Lumber and forest products.....	4,438	37.2
Coal	318	2.66
Salt	135	1.13
Stone and brick	673	5.63
Merchandise, and other articles not enumerated above.....	1,662	13.9
Total tons carried.....	11,919	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company does a general express business The freights are received and delivered at the depots. Rates one and one-half times first-class, and twenty (20) dollars per month for messenger.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States government for the transportation of its mails on your road in Iowa, and on what terms of service? \$1,068.06 per year, or \$25.65 per month for 41.64 miles. Fort Madison to Birmingham, Iowa.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887. October	18 Samuel Clossin, engineer.....	Near West Point	Locomotive left the track ; broken collar bone and dislocation of shoulder.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment						1
Collisions						
Caught in frogs, guard rails or switches						
Coupling cars						
Falling from trains						
Getting on and off trains						
Highway crossings						
Miscellaneous						
Overhead obstruction						
Stealing rides						
While intoxicated						
Trespassers on track						
Total						1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year 1
 Number of casualties purely accidental during the entire year..... 1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. C. Atlee, Fort Madison.
Secretary—N. F. Gilchrist, Fort Madison.
General Superintendent—C. A. Gilchrist, Fort Madison.
Auditor—N. F. Gilchrist, Fort Madison.
General Passenger and Freight Agent—E. G. Wheeler, Fort Madison.
General Solicitors—Isham, Lincoln & Beale, Chicago, Ill.
Receiver—Chas. A. Gilchrist, Fort Madison.

General officers of the company are located at Fort Madison.

STATE OF IOWA, }
 COUNTY OF LEE. } ss.

Charles A. Gilchrist, Receiver of the Fort Madison & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed)

CHAS. A. GILCHRIST,
Receiver.

Subscribed and sworn to before me, this 26th day of October, A. D. 1888.

[L. S.]

GEORGE B. STEWART,
Notary Public in and for Lee county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 27th day of October, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

DES MOINES & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 4,000,000.00	
Amount authorized by vote of the company.....	1,000,500.00	
Total amount paid in, as per books of the company.....		<u>\$ 1,000,500.00</u>
Total miles of road owned by company.....	106.6	
Amount of stock per mile of road	\$ 9,385.53	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	500,400.00	
Total number of stockholders	5	
Number of stockholders in Iowa	4	

DEBT.

Funded debt as follows :

Bonds due May 20, 1890; rate of interest, 8 per cent	\$ 450,000.00	
Total amount of funded debt.....	\$ 450,000.00	
Total amount of floating debt	30,801.91	
Total amount of debt liabilities.....	<u>\$ 480,801.91</u>	
Amount of debt per mile of road.....	\$ 288.95	
Amount of debt representing the road in Iowa.....	All.	
Total amount of stock and debt	1,481,301.91	
Amount of stock and debt per mile of road	13,995.27	

COST OF EQUIPMENT.

Locomotives	\$	1,931.00
Wrecking-cars, pile-drivers and tools		200.00
Total for equipment and cost of road		1,450,000.00
Proportion of cost of equipment for Iowa	All.	
Total cost of road and equipment	\$	1,452,131.00
Average cost of road and equipment per mile in Iowa (106.60 miles).....		
Proportion of cost of road and equipment for Iowa	All.	
Average cost of road and equipment per mile in Iowa (106.60 miles)		13,622.27
The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business		350,000.00

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887		\$	\$
August, 1887			
September, 1887			
October, 1887		3,462.74	
November, 1887		2,479.57	
December, 1887		2,506.76	
January, 1888		1,581.88	
February, 1888		2,402.87	
March, 1888		2,828.36	
April, 1888		2,366.88	
May, 1888		3,106.93	
June, 1888		3,282.69	
Totals		24,108.68	24,108.68

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887	\$	\$	\$
August, 1887			
September, 1887			
October, 1887	10,200.17	5,068.66	15,268.82
November, 1887	8,721.23	5,001.64	13,732.87
December, 1887	8,501.75	4,620.97	13,122.72
January, 1888	6,945.88	2,770.83	9,756.71
February, 1888	7,647.34	2,684.42	10,335.40
March, 1888	9,553.44	4,431.43	13,984.91
April, 1888	10,786.73	3,936.66	14,722.88
May, 1888	7,252.89	4,089.21	11,292.10
June, 1888	6,920.15	4,600.13	11,520.28
Totals	76,579.66	37,156.93	113,736.59

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$.....	\$.....	\$.....	\$.....
August, 1887.....	.....	.....	.....	.....
September, 1887.....	.....	.....	.....	.....
October, 1887.....	565.96	163.10	62.50	791.56
November, 1887.....	565.96	159.22	62.50	787.78
December, 1887.....	560.53	189.58	62.50	812.61
January, 1888.....	565.96	107.68	132.50	806.14
February, 1888.....	565.96	137.87	137.60	841.33
March, 1888.....	565.96	162.50	93.75	822.21
April, 1888.....	462.97	143.12	66.25	672.34
May, 1888.....	565.96	145.10	285.00	996.06
June, 1888.....	565.96	157.18	353.25	1,076.39
Totals.....	4,985.21	1,365.45	1,255.75	7,606.41

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers.....	\$ 24,108.68	
From all passengers.....		\$ 24,108.68
From express and baggage.....		1,559.63
From mails.....		4,985.21
Total earnings, passenger department.....	\$	30,653.51

Earnings per train mile run (53,904 miles),..... .5686

Earnings, freight :

From local.....	37,156.93	
From through.....	76,579.66	
Total earnings, freight department.....	\$	113,736.59

Earnings per train mile run (102,012 miles)..... 1.115

Earnings per train mile run for all trains earning revenue
(155,916 miles)..... .925

Proportion of earnings for Iowa.....All.

Credit mileage (credit balances)..... 282.95

Earnings from all other sources..... 1,255.75

Total earnings from all sources..... \$ 145,928.89

Earnings per mile of road operated (113.6 miles)..... 1,284.58

Proportion of earnings for Iowa.....All.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$	21,900.06
Renewal of rails (number tons laid, steel).....		24,173.07
Renewal of ties (number laid).....		7,734.31
Repairs of bridges, including culverts and cattle-guards.....		6,506.46
Repairs of fences, road crossings and signs.....		267.22
Repairs of buildings, stations and water-tanks.....		1,196.82
Total.....	\$	61,778.54

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives.....	\$	7,847.71
Repairs of passenger cars.....		1,010.11
Repairs of freight cars.....		4,267.81
Repairs of tools and machinery—superintendent locomotive department...		701.25
Total.....	\$	13,826.88

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives.....	\$	15,407.86
Water supply.....		1,561.09
Oil and waste.....		688.78
Locomotive service.....		12,226.04
Passenger train service.....		1,493.16
Train masters and dispatchers.....		1,718.82
Freight train service.....		6,726.38
Mileage of freight cars (debit balance).....		8,471.08
Telegraph expenses (maintenance and operating).....		295.15
Damage and loss of freight and baggage.....		67.38
Damage to property and cattle.....		1,721.92
Personal injuries.....		2,677.57
Agents and station service.....		13,710.23
Station supplies.....		676.78
Sundries.....		14.85
Total.....	\$	67,456.49

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks.....	\$	6,319.96
Legal expenses.....		42.72
Insurance.....		745.31
Stationery and printing, outside agencies and advertising.....		3,466.79
Contingencies.....		618.94
Taxes in Iowa.....	\$	3,721.20
Total taxes.....		3,721.20
Total.....	\$	14,914.92

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	61,778.54	
Maintenance of motive power and cars.....		13,826.83	
Conducting transportation		67,458.49	
General expenses, including taxes.....		14,714.98	
Total operating expenses and taxes	\$	157,778.83	
Operating expenses and taxes per mile of road operated (113.6 miles)	\$	1,388.16	
Operating expenses and taxes per train mile run, for trains earning revenue (155,916 miles).....		1.01	
Proportion of operating expenses and taxes for Iowa.....		All.	
Expenses of running and management of passenger trains.....			} Train service not kept separate.
Expenses of running and management of passenger trains, per train mile..			
Expenses of running and management of freight trains.....			
Expenses of running and management of freight trains, per train mile..			
Expenses of running and management of all trains earning revenue.....			
Percentage of expenses to earnings (deficit)		108	

GENERAL EXHIBIT.

Total earnings	\$	145,928.80
Total expenses, including taxes		160,112.83
Deficit.		14,184.03
Interest accruing during the year....		24,000.00
Balance at the close of the year, June 30, 1888.....		38,184.03

GENERAL RECAPITULATION.

Total earnings	\$	145,928.80
Total operating expenses and taxes		160,112.83
Net deficit	\$	14,184.03
Gross earnings per train mile run (160,267 miles)	\$	.915
Net deficit per train mile run (160,267 miles)		.088

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	1,261.20
--------------	----	----------

DES MOINES & NORTHWESTERN RAILWAY COMPANY. 593

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Cost of road and equipment.....	\$ 1,450,500.0
Operating expenses.....	118,988.0
Renewals and rebuilding	34,041.0
Construction and equipment.....	2,417.51
Material account.....	13,793.56
Bills receivable.....	3,000.00
Station balances	513.00
United States Express Company.....	157.1
Taxes	1,361.3
Due from other roads	1,654.1
	\$ 1,627,270.71

CREDIT.

Capital stock.....	\$ 1,450,500.0
Freight earnings.....	118,736.59
Passenger earnings.....	24,343.85
Mail earnings.....	4,965.21
Express earnings.....	1,365.45
Miscellaneous earnings	1,536.70
Unpaid pay checks.....	20.2
Tudor Iron Works.....	3,111.68
Bills payable.....	22,681.88
J. S. Polk, treasurer.....	4,968.14
	\$ 1,637,270.71

DESCRIPTION OF ROAD.

Length of main line of road from Des Moines to Fonda	113.60
Length of main line of road in Iowa	113.60
Total length of road belonging to this company.....	106.60
Total length of road belonging to this company in Iowa.....	106.60
Aggregate length of sidings and other tracks not above enumerated	6.45
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	10.3
Total length of iron rails in tracks in Iowa	27.02
Weights per yard, steel, 40 and 52 lbs.	
Weight per yard, iron, 30 and 35 lbs.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
St. Louis, Des Moines & Northern Railway; Des Moines to Olive, miles .	7
Total length of above road, miles.....	7
Total miles of road operated by this company.....	113.60
Total miles of road operated by this company in Iowa not reported by any other company.....	106.60

STATIONS.

Number of stations on all roads owned by this company.....	21
Same in Iowa.....	21
Number of stations on all roads operated by this company.....	24
Same in Iowa.....	24
Number of telegraph offices in stations in Iowa	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	173
Same in Iowa.....	173
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 68,905.98
Same in Iowa.....All.	

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	193
Wooden trestle and pile.....	154	11,072

BOX CULVERTS IN IOWA.

Timber.....	165
-------------	-----

CATTLE-GUARDS.

Number of in Iowa	245
-------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.).....	13,000
---	--------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	WHEN BUILT.	Length in feet.
Between Ortonville and Linden.	Pile trestle.....		1887.....	130
Total				130

Give the average number of years that trestle and pile bridges last on your road in Iowa.....	8
Give the average number of years that wooden truss bridges last on your road in Iowa.....	8

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	17
Average length of sections, miles.....	6.29
Average number of men in each section gang.....	4
Number of new ties laid in track during the year in Iowa.....	17,539
Average number of new ties per mile of road.....	164
New rails laid in track during the year in Iowa, steel, 610 tons; miles.....	10.33
Total track laid with new rails during the year in Iowa, miles.....	10.33
What is the average number of years that iron rails last in your track on main line in Iowa.....	12
What is the average number of years that steel rails last in your track on main line in Iowa.....	20
What is the average number of years that ties last in your track in Iowa.....	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Waukee.

Chicago, Milwaukee & St. Paul, at Herndon.

Chicago & Northwestern, at Jefferson.

Chicago & Northwestern, at Eads.

Number of highway crossings at grade.....	107
Number of highway crossings under railroad.....	1

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	6
--	---

ROLLING STOCK.

	Leased.	Owned.	Total
Number of passenger cars.....	4		4
Number of baggage, mail and express cars.....	3	1	4
Number of box freight cars.....	275	23	298
Number of stock cars.....	40	12	52
Number of platform and coal cars.....	110	15	125
Total number of cars.....	432	51	483
Number of locomotives.....	2	11	13
Maximum weight of locomotives and tenders, tons.....			22½
Average weight of locomotives and tenders, tons.....			20
Number of locomotives equipped with train brake.....			13
Maximum weight of passenger cars, tons.....			15
Average weight of passenger cars, tons.....			15
Number of passenger cars equipped with train brake.....			8
Number of freight cars equipped with train brake.....			All.
Number of passenger cars equipped with Miller platform and buffer.....			8

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	53,904
Miles run by freight trains during the year.....	102,013
Miles run by switching trains during the year.....	31,780
Miles run by construction and repair trains during the year.....	2,383
Miles run by other trains during the year.....	2,069
Total train mileage	190,967

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	2.86
Average weight of passenger trains, exclusive of passengers, tons.....	72.50
Average number of cars in freight trains	30.37
Average weight of freight trains, exclusive of freight, tons	187.96

PASSENGER TRAFFIC.

Number of local passengers carried	37,412
Total number of passengers carried.....	37,412
Total passenger mileage or passengers carried one mile.....	861,830
Average distance traveled by each passenger, miles.....	23
Average amount received from each passenger.....	\$. .64
Highest rate of fare per mile for any distance	.08
Lowest rate of fare per mile for any distance	.02
Average rate of fare per mile for all passengers	.280

FREIGHT TRAFFIC.

Number of tons of through freight carried	42,882
Number of tons of local freight carried.....	21,925
Total tons of freight carried.....	64,807
Total mileage of through freight, tons carried one mile	2,761,882
Total mileage of local freight, tons carried one mile.....	1,586,847
Total freight mileage, or tons carried one mile.....	4,300,729
Average rate per ton per mile received for through freight, cents	2.91
Average rate per ton per mile received for local freight, cents.....	2.41
Average rate per ton per mile received for all freight, cents.....	2.66

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	447,456
Number of miles run by loaded freight cars west and north	290,706
Number of miles run by empty freight cars east and south.....	171,646
Number of miles run by empty freight cars west and north	335,385
Total freight car mileage.....	1,245,193
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	32
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	58

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops, miles.....	20
Rate of speed of freight trains per hour, including stops, miles.....	15

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS	PER CENT.
Grain.....	25,190	88.87
Flour.....	249	.38
Provisions (beef, pork, lard, etc).....	20	.08
Animals.....	9,865	15.23
Other agricultural products.....	5,750	8.87
Lumber and forest products	3,511	5.43
Coal.....	8,896	13.71
Plaster, lime and cement	48	.08
Salt.....	235	.35
Petroleum and oil.....	150	.22
Iron, steel and castings.....	1,455	2.25
Stone and brick.....	150	.23
Manufactures—articles shipped from point of production.....	114	.18
Merchandise, and other articles not enumerated above.....	9,194	14.19
Total tons carried.....	64,807	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States; one and a half first class freight rates; general express business; depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$6,791.50 per year.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$67.50 at Des Moines, Iowa, or \$7.50 per month.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR, ENDING JUNE 30, 1888.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
November 29 1887.	N. O. Edwards, brakeman.....	Rockwell City.....	Coupling cars; two fingers bruised.
February 12 1888.	J. R. Lee, passenger.....	Kennedy.....	Broken rail; head cut and arm bruised.
February 13	W. W. Birdsall, passenger.....	Kennedy.....	Broken rail; back injured.
February 13	John Hood, passenger.....	Kennedy.....	Broken rail; hip and back injured.
March 16	James Mathews, conductor.....	Adel.....	Broken truck; left hand and leg bruised.
March 16	W. J. Fieke, brakeman.....	Adel.....	Broken truck; left arm broken.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment.....				3	.....	.....
Collision.....						
Caught in frogs, guard rails, or switches.....						
Coupling cars.....					1	.....
Falling from trains.....						
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous.....					2	.....
Overhead obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total				3	3	.....

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. M. Hubbell, Des Moines, Iowa.*Vice-President*—G. M. Dodge, New York, N. Y.*Treasurer*—J. S. Polk, Des Moines, Iowa.*General Superintendent*—Geo. W. Ogilvie, Des Moines, Iowa.*Superintendent of Telegraph*—C. A. Ross, Des Moines, Iowa.*Auditor*—J. H. Kern, Des Moines, Iowa.*General Passenger Agent*—Geo. W. Ogilvie, Des Moines, Iowa.*General Freight Agent*—W. S. Jennings, Des Moines, Iowa.STATE OF IOWA,
COUNTY OF POLK. } ss.

F. M. Hubbell, President of the Des Moines & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed.)

[L. S. OF F. M.]

F. M. HUBBELL,

President.

Subscribed and sworn to before me, this 17th day of September, A. D. 1888.

C. HUTTENLOCKER,

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

ST. LOUIS, DES MOINES & NORTHERN

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 3,000,000.00	
Amount of common stock issued		\$ 287,750.00
Amount of preferred stock issued, and conditions of preferment.....		335,000.00
Total amount paid in, as per books of the company.....		<u>722,750.00</u>
Total miles of road owned by company.....	42.36	
Amount of stock per mile of road.....	\$ 17,002.06	
Amount of stock representing the road in Iowa.....		722,750.00
Amount of stock held in Iowa		193,875.00
Total number of stockholders	7	
Number of stockholders in Iowa	6	

DEBT.

Funded debt as follows :

*First mortgage bonds, due August 1, 1892 ; rate of interest 6 per cent.....	\$ 302,000.00
Total amount of funded debt.....	\$ 302,000.00

Floating debt :

Incurred for interest, 1888	\$ 18,180.00	
Incurred for interest, 1883-87.....	90,900 00—	112,170.00
Total amount of debt liabilities.....		<u>\$ 421,170.00</u>
Amount of debt per mile of road.....	\$ 9,942.63	
Total amount of stock and debt.....		1,142,920.00
Amount of stock and debt per mile of road.....	27,004.72	

*Bonds are \$4,000 per mile from Des Moines to Olive, 7 miles west, and \$8,000 from Olive to Boone.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROADS AND BRANCHES (NOT REPORTED SEPARATELY).

Total expended for construction.....	\$	1,025,750.00
Average cost of construction per mile of road (42.36 miles).....	\$	24,215.06
Proportion of cost of construction for Iowa.....	All.	

COST OF EQUIPMENT.

The present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business...	\$	253,948.00
--	----	------------

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$.....	\$ 1,450.84	\$ 1,450.84
August, 1887.....		1,041.90	1,041.90
September, 1887.....		1,276.10	1,276.10
October, 1887.....		1,022.60	1,022.60
November, 1887.....		884.35	884.35
December, 1887.....		740.50	740.50
January, 1888.....	12.25	358.10	370.35
February, 1888.....	7.70	1,016.75	1,024.45
March, 1888.....	3.80	987.23	1,000.53
April, 1888.....	9.90	788.70	798.60
May, 1888.....	5.75	880.50	886.25
June, 1888.....		975.46	975.46
Totals.....	\$ 38.90	\$ 11,544.98	\$ 11,582.98

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 698.35	\$ 962.50	\$ 1,660.85
August, 1887.....	772.77	1,508.50	2,276.27
September, 1887.....	2,654.79	1,064.68	3,719.47
October, 1887.....	3,259.42	1,190.86	4,450.28
November, 1887.....	2,143.70	849.75	2,998.45
December, 1887.....	2,411.88	714.57	3,126.40
January, 1888.....	2,133.74	634.80	2,768.54
February, 1888.....	1,968.67	621.84	2,598.41
March, 1888.....	2,100.12	713.42	2,813.54
April, 1888.....	3,043.00	630.62	3,673.62
May, 1888.....	2,971.07	747.77	3,718.84
June, 1888.....	1,918.08	843.15	2,761.18
Total.....	\$ 26,018.39	\$ 10,467.46	\$ 36,485.85

REPORT OF RAILROAD COMMISSIONERS.

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 154.25	\$ 43.43	\$ 18.83	\$ 216.51
August, 1887.....	154.25	34.26	8.97	197.48
September, 1887.....	237.74	35.04	9.26	272.04
October, 1887.....	184.06	23.80	9.05	216.93
November, 1887.....	184.06	23.45	43.21	250.74
December, 1887.....	176.56	32.40	7.53	216.49
January, 1888.....	120.96	23.76	10.29	155.01
February, 1888.....	184.06	24.02	12.52	220.60
March, 1888.....	184.06	32.06	8.27	224.33
April, 1888.....	184.06	37.49	13.06	234.63
May, 1888.....	184.06	34.26	11.06	229.38
June, 1888.....	184.06	26.00	5.41	215.49
Totals	\$ 2,122.32	\$ 380.11	\$ 157.46	\$ 2,659.89

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 11,544.08
From through passengers.....	38.90
From all passengers.....	11,582.93
From express and baggage.....	380.11
From mails	2,122.32
Total earnings, passenger department.....	\$ 14,085.36

Earnings, freight :

From local.....	\$ 10,467.46
From through	25,018.39
Total earnings, freight department.....	\$ 35,485.85

Car Mileage (credit balances)..... 35.48

Telegraph earnings

121.26

Total earnings from all sources.....

\$ 50,728.67

Earnings per mile of road operated (42.36 miles).....\$ 1,200.15

Proportion of earnings for Iowa..... 50,728.67

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$ 8,581.81
Renewal of ties	333.00
Repairs of bridges, including culverts and cattle-guards	1,267.36
Repairs of fences, road-crossings and signs	391.00
Repairs of buildings, stations and water-tanks.....	3,052.30
Total	\$ 14,295.53

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	\$	2,361.83
Repairs of passenger cars		300.55
Repairs of freight cars		901.00
Total	\$	3,563.37

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	3,131.99
Water supply		689.33
Oil and waste		301.06
Locomotive service		38.83
Passenger train service		2,102.64
Passenger train supplies		31.84
Freight train service		4,771.19
Freight train supplies		63.70
Mileage of freight cars (debit balance)		54.50
Telegraph expenses (maintenance and operating)		135.56
Damage and loss of freight and baggage		553.94
Damages to property and cattle		392.90
Personal injuries		108.08
Agents and station service		10,770.29
Station supplies		286.62
Sundries		670.90
Total	\$	24,093.73

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	4,114.64
Legal expenses		123.06
Insurance		1,278.23
Stationery and printing, outside agencies and advertising		1,028.65
Contingencies		4,873.99
Taxes in Iowa	\$	2,527.06
Total taxes		2,527.06
Total	\$	13,445.64

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	14,295.56
Maintenance of motive power and cars		3,563.37
Conducting transportation		24,093.72
General expenses, including taxes		13,445.64
Total operating expenses and taxes	\$	55,398.31

Operating expenses and taxes per mile of road operated (42.36 miles)	\$	1,307.80
Percentage of expenses to earnings		109.20

GENERAL EXHIBIT.

Total earnings	\$	50,728.67
Total expenses, including taxes		55,808.91
Net deficit		4,670.24
Interest accruing during the year		18,180.00
Interest on funded debt		18,180.00
Interest falling due during the year and not paid		18,180.00
Balance for the year, deficit		22,550.24
Balance at commencement of the year, deficit		124,181.58
Balance at the close of the year, June 30, 1898, deficit	\$	<u>146,981.77</u>

GENERAL RECAPITULATION.

Total earnings	\$	50,728.67
Total operating expenses and taxes		55,808.91
Net deficit		4,670.24

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1898.

In Iowa	\$	2,887.66
---------------	----	----------

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1898.

DEBIT.

Cost of road	\$	1,025,750.00
Due from agents		3,267.17
Due from companies		722.37
Cash on hand		2,226.86
Profit and loss		146,981.77
	\$	<u>1,178,948.17</u>

CREDIT.

Capital stock	\$	722,750.00
Funded debt		303,000.00
Floating debt		118,170.00
Rolls and vouchers		3,328.86
Due companies		2,116.00
Bills payable		29,572.15
	\$	<u>1,178,948.17</u>

DESCRIPTION OF ROAD.

Length main line of road from Des Moines to Boone, miles	42.36
Length main line of road in Iowa	42.36
Total length of road belonging to this company	42.36
Total length of road belonging to this company in Iowa	42.36
Aggregate length of sidings and other tracks not above enumerated	2.35
Same in Iowa	2.35
Total length of steel rails in tracks in Iowa, exclusive of sidings	3
Total length of iron rails in tracks in Iowa	40.35
Weights per yard, steel, 40 pounds.	
Weights, per yard, iron, 35 pounds.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY
UNDER LEASE OR CONTRACT.

Name, description and length of each :

This company has one half interest in the road from Des Moines to Olive; this 7 miles is included in the 42.36 miles reported above.....	7
Total miles of road operated by this company in Iowa not reported by any other company	38.86

STATIONS.

Number of stations on all roads owned by this company	13
Same in Iowa	13
Number of stations on all roads operated by this company	13
Same in Iowa	13
Number of telegraph offices in stations in Iowa	8

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	61
Same in Iowa	61
Amount paid employes, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 36,202.68
Same in Iowa	36,202.68

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	1	2,056
Combination truss bridges over 100 feet in length.....	71	8,366

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....

BOX CULVERTS IN IOWA.

Timber	102
--------------	-----

ROAD BED AND TRACK.

Number of track sections in Iowa	6
Average length of sections	7
Average number of men in each section gang	8
Number of new ties laid in track during the year in Iowa	5,596
Average number of new ties per mile of road	132
New rails laid in track during the year in Iowa—steel (129 tons), miles	2
Total track laid with new rails during the year in Iowa, miles	2

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Des Moines.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & Paul, at Madrid.

Chicago & Northwestern, at Boone.

Number of highway crossings at grade.....	68
Number of highway crossings under railroad	3

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa	3
What is the average cost per rod, cents	80
What is the total cost of same	\$ 768.00
How many miles of fencing have you built during the year	1

Give the number of miles needed on both sides of your track in each county in Iowa :

In Polk county.....	15.50
In Dallas county.....	9.00
In Boone county.....	14.50
Total miles.....	39.00

ROLLING STOCK.

	Owned.	Total.
Number of passenger cars.....	3	3
Number of baggage, mail and express cars.....	1	1
Number of box freight cars.....	35	35
Number of excursion cars	7	7
Number of platform and coal cars	51	51
Number of other cars, service cars.....	8	8
Total number of cars.....	105	105
Number of locomotives		3
Maximum weight of locomotives and tenders, tons		18
Average weight of locomotives and tenders, tons		17½
Number of locomotives equipped with train brake.....		1
Maximum weight of passenger cars, tons		19
Average weight of passenger cars, tons		8
Number of passenger cars equipped with train brake		10
Number of freight cars equipped with air brake.....		4
Number of passenger cars equipped with Miller platform and buffer.....		10
The amount of tonnage that can be carried over your road in Iowa exclusive of cars, by an engine of given weight. Weight of engine 18; tons....		112

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	26,323
Miles run by freight trains during the year	26,142
Total train mileage	52,465

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	38
Average number of cars in freight trains	5
Average weight of freight trains, exclusive of freight, tons.....	49

PASSENGER TRAFFIC.

Total number of passengers carried	24,644
Total passenger mileage or passengers carried one mile.....	571,748
Average distance traveled by each passenger, miles	23.2
Average amount received from each passenger	\$.47
Highest rate of fare per mile for any distance	.04
Lowest rate of fare per mile for any distance	.01
Average rate of fare per mile for all passengers.....	.02

FREIGHT TRAFFIC.

Number of tons of through freight carried	17,645
Number of tons of local freight carried.....	14,998
Total tons of freight carried	<u>32,643</u>
Total freight mileage, or tons carried one mile.....	1,996,756
Average rate per ton per mile received for all freight.....	.018
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	62

CAR MILEAGE.

Number of miles run by loaded freight cars east and south.....	59,248
Number of miles run by loaded freight cars west and north	57,016
Number of miles run by empty freight cars east and south.....	14,402
Number of miles run by empty freight cars west and north.....	17,059
Total freight car mileage	<u>147,725</u>
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	.244
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north.....	.309

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains per hour, including stops.....	21
Rate of speed of freight trains per hour, including stops, miles	11

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	6,842	
Flour	851	
Animals	5,893	
Other agricultural products.....	386	
Lumber and forest products	2,035	
Coal	6,491	
Plaster, lime and cement.....	183	
Salt.....	265	
Petroleum and oil.....	384	
Iron, steel and castings.....	373	
Stone and brick.....	476	
Manufactures—articles shipped from point of production.....	212	
Merchandise, and other articles not enumerated above	8,248	
Total tons carried	32,643	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company; first class freight rate. Light merchandise; at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? \$184.06 per month. Company furnishes mail apartment in cars, delivers mail at terminal stations, where distance from depot to post-office does not exceed eighty rods.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? \$10 per month.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 42.36 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

INJURED.

DATE	NAME AND OCCUPATION.	PLACE	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1888. May	11 Chas. H. Hooper, brakeman	Clive	Slipped from car while in motion, and right leg run over; leg was broken and required amputation; he died from effects of the operation

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailments.....						
Collisions.....						
Caught in frogs, guard rails, or switches.....						
Coupling cars.....						
Falling from train.....					1	.....
Getting on and off trains.....						
Highway crossings.....						
Miscellaneous.....						
Overhead and side obstruction.....						
Stealing rides.....						
While intoxicated.....						
Trespassers on track.....						
Total.....					1	.....

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Grenville M. Dodge, New York City.

Vice-President—F. M. Hubbell, Des Moines, Iowa.

Secretary—J. T. Granger, New York City.

Treasurer—J. T. Granger, New York City.

Assistant Secretary and Treasurer—J. S. Polk, Des Moines, Iowa.

General Superintendent—L. M. Martin, Des Moines, Iowa.

Auditor—J. H. Brinsmaid, Des Moines, Iowa.

General Freight Agent—L. M. Martin, Des Moines, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

G. M. Dodge, New York City.

J. T. Granger, New York City.

F. M. Hubbell, Des Moines, Iowa.

J. S. Polk, Des Moines, Iowa.

L. M. Martin, Des Moines, Iowa.

Date of annual meeting of stockholders, first Thursday in January.

Fiscal year of company ends December 31st.

General offices of the company are located at Des Moines, Iowa.

STATE OF IOWA, } ss.
COUNTY OF POLK.

L. M. Martin, General Superintendent of the St. Louis, Des Moines & Northern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of his knowledge and belief.

(Signed,)

* L. M. MARTIN,
General Superintendent.

Subscribed and sworn to before me, this 8th day of October, A. D. 1888, by L. M. Martin.

[L. S.]

O. HUTTENLOOHER,
Notary Public, Polk County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 8th day of October, A. D. 1888.

W. W. AINSWORTH, Secretary.

REPORT OF THE CEDAR RAPIDS & MARION RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.

CAPITAL STOCK.

Amount authorized by articles of association	\$	100,000.00
Amount authorized by vote of the company.....		100,000.00
Number of shares issued, 1,334 ; amount paid in.....		
Amount of common stock issued.....	\$	66,700.00
Total amount paid in, as per books of the company.	\$	66 700.00
Total miles of road owned by company.....		13
Amount of stock per mile of road	\$	5,130.77
Amount of stock representing the road in Iowa.....		66,700.00
Amount of stock held in Iowa		66,700.00
Total number of stockholders.....		18
Number of stockholders in Iowa.....		18

DEBT.

Funded debt as follows :

Five-twenty bonds, due June 1, 1906 ; rate of interest 6 per cent.....

\$ 50,000.00

Total amount of funded debt.....

\$ 50,000.00

Floating debt

14,840.92

Total amount of floating debt.....

\$ 14,840.92

Total amount of debt liabilities

\$ 64,840.92

Amount of debt per mile of road

\$ 4,987.76

Amount of debt representing the road in Iowa

\$ 64,840.92

Total amount of stock and debt

131,540.92

Amount of stock and debt per mile of road

10,118.53

Amount of interest paid representing the road in Iowa.....

3,669.22

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Grading	\$	97,742.91
Real estate and buildings		9,099.44
Total expended for construction	\$	106,842.35
Average cost of construction per mile of road (13 miles)	\$	8,219.41
Proportion of cost of construction for Iowa		106,842.35

COST OF EQUIPMENT.

Motors and cars	\$	23,153.73
Office furniture and fixtures		81.11
Rubber checks		161.50
Tools		601.90
Horses, wagons and harnesses		5,997.30
Car furniture		123.53
Total for equipment	\$	30,059.06
Average cost of equipment per mile of road operated by company (13 miles)		2,312.23
Proportion of cost of equipment for Iowa		30,059.06
Total cost of road and equipment	\$	136,901.41
Average cost of road and equipment per mile (13 miles)	\$	10,530.87
Proportion of cost of road and equipment for Iowa		136,901.41
Average cost of road and equipment per mile in Iowa (13 miles)		10,530.87
Actual present cash value of road and equipment		95,067.03

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, paving, bridging, masonry and superstructure, including rails	\$	8,976.46
Machinery and tools		192.85
Total expenditures charged to property accounts	\$	9,169.31
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same) :		
Sold motor number 2 for	\$	1,500.00
Net addition to property account for the year		7,669.31

REPORT OF RAILROAD COMMISSIONERS.

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887		\$ 2,254.60	
August, 1887		2,284.10	
September, 1887		2,091.05	
October, 1887		2,141.25	
November, 1887		2,131.20	
December, 1887		2,521.65	
January, 1888		1,643.15	
February, 1888		2,017.95	
March, 1888		2,451.45	
April, 1888		2,235.75	
May, 1888		2,535.00	
June, 1888		2,732.10	
Totals		\$ 26,840.25	\$ 26,840.25

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887		\$ 96.38		
August, 1887		67.13		
September, 1887		67.35		
October, 1887		57.38		
November, 1887		49.13		
December, 1887		52.13		
January, 1888		46.07		
February, 1888		49.76		
March, 1888		49.00		
April, 1888		47.35		
May, 1888		111.03		
June, 1888		124.60		
Totals		\$ 817.16		\$ 817.16

ANALYSIS OF EARNINGS.

Earnings, passenger :

From local passengers	\$ 26,840.25
From express and baggage	817.16
Total earnings, passenger department	\$ 27,657.41
Proportion of earnings for Iowa	27,657.41
Total earnings from all sources	\$ 27,657.41
Earnings per mile of road operated (13 miles)	\$ 2,127.49
Proportion of earnings for Iowa	27,657.41

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track.....	\$	3,881.99
Repairs of buildings, stations and water-tanks.....		67.15
Total	\$	<u>3,949.14</u>

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of cars and motors	\$	1,699.14
Total	\$	<u>1,699.14</u>

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for motors.....	\$	1,533.36
Water supply.....		221.02
Oil and waste		371.99
Car and motor service.....		9,305.44
Train expenses		5,913.66
Total	\$	<u>17,345.47</u>

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	\$	2,199.96
Insurance		460.59
Stationery and printing, outside agencies and advertising.....		51.00
Extraordinary (snow).....		457.02
General expenses.....		92.15
Taxes in Iowa.....		461.67
Rents, (balance).		38.00
Total	\$	<u>3,755.99</u>

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings.....	\$	3,949.14
Maintenance of motive power and cars		1,699.14
Conducting transportation		17,345.47
General expenses, including taxes.....		3,755.99
Total operating expenses and taxes	\$	<u><u>26,749.14</u></u>

Operating expenses and taxes per mile of road, operated (13 miles)	\$	2,057.62
Proportion of operating expenses and taxes for Iowa		26,749.14
Percentage of expenses to earnings		96

GENERAL EXHIBIT.

Total earnings	\$	27,657.41
Total expenses, including taxes.....		26,749.14
Net earnings	\$	908.27
Interest accruing during the year		3,000.22
Interest paid during the year		3,000.22
Interest paid during the year on account of the road in Iowa		3,000.22
Interest on funded debt		3,000.00
Interest paid on funded debt.....		3,000.00
Interest on floating debt.....		000.22
Interest paid on floating debt.....		000.22
Balance for the year (loss)		2,700.95
Balance at commencement of the year		8,919.21
Balance at the close of the year, June 30, 1888	\$	6,158.26

GENERAL RECAPITULATION.

Total earnings	\$	27,657.41
Total operating expenses and taxes.....		26,749.14
Net earnings above operating expenses and taxes		908.27

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa.....	\$	461.67
--------------	----	--------

SURPLUS.

Surplus at the commencement of the year.....	\$	8,919.21
Surplus at the close of the year.....		6,158.26

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Real estate and buildings.....	\$	9,099.44	
Improvement and equipment.....		23,153.73	
Bills receivable.....		100.00	
Horses, wagons, and harnesses.....		5,997.30	
George Greene, treasurer.....		613.77	
Track.....		97,742.91	
Car furniture.....		123.52	
Office furniture.....		81.11	
Rubber checks.....		101.50	
Car change.....		42.00	
Miscellaneous tools.....		601.30	
Blake and Hormel.....		42.00	
Repairs—Track.....	\$	3,881.99	
Buildings.....		67.15	
			3,949.14
Cars and motors.....			1,699.14
Fuel.....	\$	1,533.36	
Water.....		231.02	
Oil and waste.....		371.99	
Car and motor service.....		9,305.44	
Team expense.....		5,913.66	
			17,345.47
Officers and agents.....	\$	2,199.96	
Insurance.....		460.59	
Stationery and printing.....		51.00	
Extraordinary expenses (snow).....		457.02	
General expenses.....		92.15	
Taxes.....		461.67	
Rents (balance).....		33.00	
			3,755.39
Interest.....			3,689.22
	\$		168,117.54

CREDIT.

Stock account.....	\$	66,700.00	
Bonded debt.....		50,000.00	
Profit and loss.....		8,919.21	
Passenger earnings.....		26,840.25	
Express earnings.....		817.16	
Bills payable.....		12,000.00	
Unpaid vouchers.....		2,840.93	
	\$		168,117.54

DESCRIPTION OF ROAD.

Length main line of road from Cedar Rapids to Marion, miles	6
Length main line of road in Iowa	6
Branches owned by this company, city lines	6
Total length of road belonging to this company	12
Total length of road belonging to this company in Iowa	12
Aggregate length of sidings and other tracks not above enumerated	1
Same in Iowa	1
Weights per yard, steel, 35 pounds.	
Weights per yard, iron, 22, 28 and 35.	
Gauge of track, 4 feet 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	13
Total miles of road operated by this company in Iowa not reported by any other company	13

STATIONS.

Number of stations on all roads owned by this company	3
Same in Iowa	3
Number of stations on all roads operated by this company	3
Same in Iowa	3

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	30
Same in Iowa	30
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888	\$ 16,511.56
Same in Iowa	16,511.56

BRIDGES IN IOWA.

	No.	Aggregate length.
Wooden trestle and pile	1	306

ROAD-BED AND TRACK.

Number of track sections in Iowa	2
Average length of sections, miles	6
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	2,571
Average number of new ties per mile of road	196
What is the average number of years that ties last in your track in Iowa	5

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago, Milwaukee & St. Paul, at half way between Cedar Rapids and Marion.
Burlington, Cedar Rapids & Northern, at Cedar Rapids.
Chicago, Milwaukee & St. Paul, at Cedar Rapids.
Chicago & Northwestern, at Cedar Rapids.

ROLLING STOCK.

Number of passenger cars.....	16
Number of baggage, mail, and express cars.....	1
Number of platform and coal cars.....	2
Total number of cars.....	19
Number of motors.....	2
Maximum weight of motors, tons.....	17½
Average weight of motors, tons.....	14½
Number of motors equipped with train brake.....	2
Number of passenger cars equipped with train brake :	
Common hand.....	15
Vacuum.....	4

MILEAGE, TRAFFIC, ETC.

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
--	---

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? This company do an express business between Cedar Rapids and Marion.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. J. Greene, Cedar Rapids.
Vice-President—A. J. McKean, Cedar Rapids.
Secretary—N. B. Consigny, Cedar Rapids.
Treasurer—Geo. Greene, Cedar Rapids.
Superintendent—William Elsom, Cedar Rapids.
Auditor—N. B. Consigny, Cedar Rapids.
General Solicitor—F. C. Hormel, Cedar Rapids.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

B. O. Bever, Cedar Rapids, Iowa.
J. H. Smith, Cedar Rapids, Iowa.
H. C. Blake, Cedar Rapids, Iowa.
Geo. Greene, Cedar Rapids, Iowa.
W. J. Greene, Cedar Rapids, Iowa.
B. M. Jackson, Marion, Iowa.
A. J. McKean, Marion, Iowa.

Date of annual meeting of stockholders, third Monday in January.

Fiscal year of company ends December 31st.

☐ General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, }
COUNTY OF LINN. } ss.

W. J. Greene, President, and William Elsom, Superintendent of the Cedar Rapids & Marion Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1888, to the best of their knowledge and belief.

(Signed,)

W. J. GREENE,
W. ELSOM.

Subscribed and sworn to before me, this 24th day of August, A. D. 1888.

[L. s.]

N. B. CONSIGNY,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 8th day of September, A. D. 1888.

W. W. AINSWORTH, *Secretary.*

REPORT

OF THE

CHICAGO, ST. PAUL & KANSAS CITY

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1888.*

CAPITAL STOCK.

Amount authorized by articles of association.....	\$ 25,000,000.00	
Amount authorized by vote of the company	14,892,900.00	
Number of shares issued, 148,929; amount paid in.....		\$ 14,892,900.00
Amount of common stock issued		14,892,900.00
Total amount paid in, as per books of the company.....		<u>\$ 14,892,900.00</u>
 Total miles of road owned by company.....	810.65	
Amount of stock per mile of road.....	\$ 18,371.55	
Amount of stock representing the road in Iowa.....	8,588,912.72	
Total number of stockholders.....	197	

DEBT.

Funded debt as follows:

First mortgage bonds, due 1934 and 1936; rate of interest, 5 per cent		\$ 18,208,000.00
Amount of interest paid on same during the year.....	\$ 480,050.00	
Income bonds, due 1936; rate of interest, 5 per cent when earned		7,981,700.00
Collateral trust bonds, due 1891; rate of interest, 6 per cent....		1,200,000.00
Total amount of funded debt,.....		<u>\$ 27,389,700.00</u>
 Amount of debt per mile of road.....	\$ 33,787.33	
Amount of debt representing the road in Iowa	15,704,013.11	
Total amount of stock and debt (810.65 miles).....		\$ 42,282,600.00
Amount of stock and debt per mile of road.....	52,157.03	
Amount of interest paid representing the road in Iowa (464.79 miles)		263,775.90

* This report was received after the returns were made up, consequently the figures given herein and those used in the tables will differ.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES (NOT REPORTED SEPARATELY.)

Engineering, agencies, salaries, and other expenses during construction....	
Purchase of constructed road.....	\$ 23,291,396.37
All other items charged to construction not enumerated above	
Built by contract.....	16,594,135.44
Total expended for construction.....	<u>\$ 39,885,531.81</u>
Average cost of construction per mile of road (810.65 miles)	\$ 49,164.86
Proportion of cost of construction for Iowa (464.79 miles)	22,851,825.37

COST OF EQUIPMENT.

Locomotives	\$ 635,710.62
Passenger, mail, baggage and express cars	205,905.55
Parlor, dining and sleeping cars.....	134,650.00
Freight and other cars.....	1,039,710.77
Total for equipment	<u>\$ 2,005,976.94</u>
Average cost of equipment per mile of road operated by company, (631.44 miles)	3,176.82
Proportion of cost of equipment for Iowa (348 miles operated)	1,105,535.36
Total cost of road and equipment.....	<u>\$ 41,961,475.15</u>
Average cost of road and equipment per mile (810.65 miles)	\$ 51,630.30
Proportion of cost of road and equipment for Iowa (348 miles at \$3,176.82 and 464.79 at \$49,164.87)	23,967,197.91
Average cost of road and equipment per mile in Iowa (464.79 miles)	52,341.60

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Built by contract	\$ 10,194,135.44
Purchase of other roads (specifying same) and all particulars :	
Purchase of constructed road.....	\$ 23,291,396.37
Total for construction.....	<u>\$ 33,485,531.81</u>

EQUIPMENT.

		Number.
Locomotives	\$ 329,417.75	38
Passenger, mail, baggage and express cars.....	32,615.85	20
Parlor, dining and sleeping cars	82,637.00	10
Freight and other cars	321,826.13	965
	<u>\$ 706,496.73</u>	
Total for equipment		706,496.73
Total expenditures charged to property accounts		<u>\$ 34,251,996.54</u>
Net addition to property account for the year.....		<u>\$ 34,251,996.54</u>

REVENUE FOR THE YEAR.

MONTHLY EARNINGS—FROM TRANSPORTATION OF PASSENGERS.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 3,654.88	\$ 8,528.08	\$ 12,182.96
August, 1887.....	9,767.78	21,741.10	31,508.88
September, 1887.....	11,732.69	24,931.98	36,664.67
October, 1887.....	8,834.99	16,407.96	25,242.95
November, 1887.....	7,364.72	14,952.63	22,317.35
December, 1887.....	6,275.70	15,123.43	21,399.13
January, 1888.....	5,582.34	11,383.87	16,966.21
February, 1888.....	4,294.84	12,281.56	16,576.40
March, 1888.....	6,516.18	13,229.85	19,746.03
April, 1888.....	8,416.86	16,338.63	24,755.49
May, 1888.....	8,217.37	17,461.93	25,679.30
June, 1888.....	10,871.16	20,520.50	31,391.66
Totals.....	91,209.46	192,841.40	284,050.86

FROM TRANSPORTATION OF FREIGHT.

	THROUGH.	LOCAL.	TOTAL.
July, 1887.....	\$ 40,161.41	\$ 21,869.30	\$ 62,030.71
August, 1887.....	22,368.32	39,595.79	61,964.11
September, 1887.....	43,497.84	46,715.34	90,213.18
October, 1887.....	28,172.14	53,001.48	81,173.62
November, 1887.....	21,794.70	50,829.51	72,624.21
December, 1887.....	15,315.47	49,413.68	64,729.15
*January, 1888.....	823.79	38,451.53	39,275.32
February, 1888.....	3,936.58	35,339.60	39,276.18
March, 1888.....	1,580.40	41,650.60	43,231.00
April, 1888.....	3,636.70	37,393.38	41,030.08
May, 1888.....	5,449.70	40,621.65	46,071.35
June, 1888.....	5,739.63	42,264.96	48,004.59
Totals.....	192,730.68	497,346.82	690,077.50

MONTHLY EARNINGS—FROM ALL OTHER SOURCES.

	MAILS.	EXPRESS.	MISCELLANEOUS.	TOTAL.
July, 1887.....	\$ 1,968.85	\$ 740.39	\$ 176.63	\$ 2,885.87
August, 1887.....	1,902.16	2,516.26	159.79	4,578.21
September, 1887.....	1,935.51	2,135.43	107.67	4,178.61
October, 1887.....	1,935.51	2,135.43	305.48	4,376.42
November, 1887.....	1,935.51	2,135.43	24.06	4,094.99
December, 1887.....	1,935.51	2,135.43	151.78	4,222.72
January, 1888.....	1,935.51	2,135.43	127.50	4,198.44
February, 1888.....	1,935.51	2,135.43	453.76	4,524.70
March, 1888.....	1,935.51	2,135.43	92.61	4,163.55
April, 1888.....	1,935.51	2,135.43	119.88	4,190.82
May, 1888.....	1,935.51	2,135.43	117.29	4,188.23
June, 1888.....	2,494.68	2,135.43	196.60	4,826.71
Totals.....	23,785.29	21,610.95	2,033.04	50,429.28

*Minnesota & Northwestern and Chicago, St Paul & Kansas City Railways combined after January 1, 1888.

ANALYSIS OF EARNINGS IN IOWA.

Earnings, passenger :

From local passengers.....	}	\$ 284,056.86
From through passengers		
From all passengers		
From express and baggage.....		
From mails		24,610.95
From other sources, passenger department		23,785.29
		2,053.04
Total earnings, passenger department.....		\$ 334,450.14

Earnings per train mile run (211,982 miles).....\$ 1.577

Earnings, freight :

From local	497,346.82	
From through	192,780.68	
Total earnings, freight department		\$ 690,077.50

Earnings per train mile run (436,078 miles).....\$ 1.58

Earnings per train mile run, from all trains earning revenue
(648,060 miles) 1.503

Proportion of earnings for Iowa.....All of the above.

Rents received for use of road 12,785.64

Car mileage (credit balances), Iowa proportion 49,175.20

Earnings from all other sources, in Iowa :

Elevator earnings		
Telegraph earnings.....	\$ 353.41	
Total earnings from all sources, in Iowa.....		\$ 1,096,518.48

Earnings per mile of road operated (631.44 miles) 3,565.68

Proportion of earnings for Iowa (348 miles) 3,122.18

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road bed and track.....	\$ 56,951.39
Renewal of rails.....	656.29
Renewal of ties.....	1,400.66
Repairs of bridges, including culverts and cattle-guards.....	3,865.85
Repairs of fences, road crossings and signs	1,254.51
Repairs of buildings, stations and water-tanks	4,072.84
Total	\$ 68,281.54

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	27,304.85
Repairs of freight cars	19,199.83
Repairs freight cars	26,725.77
Repairs of tools and machinery	
Total	\$ 73,330.45

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	\$	119,810.87
Water supply		6,861.59
Oil and waste		6,594.20
Locomotive service		79,041.00
Passenger train service		62,743.12
Passenger train supplies		11,139.95
Mileage of passenger cars (debit balance)		18,735.31
Freight train service		82,488.91
Freight train supplies		21,370.18
Mileage of freight cars (debit balance)		26,990.57
Telegraph expenses (maintenance and operating)		33,447.83
Damage and loss of freight and baggage		5,084.05
Damage to property and cattle		1,308.80
Personal injuries		5,891.89
Agents and station service		81,614.24
Station supplies		7,587.35
Sundries		53,246.40
Total	\$	623,950.76

CLASS 4--GENERAL EXPENSES.

Salaries of general officers and clerks	\$	30,495.38
Legal expenses		2,014.54
Insurance		5,762.35
Stationery, printing, outside agencies and advertising		61,492.50
Contingencies		10,172.72
Taxes in Iowa	\$	14,514.38
Taxes in other states	14,222.11	
Total taxes		28,736.49
Total	\$	109,987.49

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	\$	68,281.54
Maintenance of motive power and cars		78,330.45
Conducting transportation		622,950.78
General expenses, including taxes		124,451.87
Total operating expenses and taxes	\$	894,014.63

Operating expenses and taxes per mile of road operated (in Iowa, 348 miles)	\$	2,567.48
Operating expenses and taxes per train mile run, for trains earning revenue (648,060 miles)		1.37
Proportion of operating expenses and taxes for Iowa, as above.	\$	894,014.63
Expenses of running and management of passenger trains, (33 per cent)...		293,761.82
Expenses of running and management of passenger trains, per train mile, (211,962 miles)		1.39
Expenses of running and management of freight trains		596,252.10
Expenses of running and management of freight trains, per train mile, (436,078 miles)		1.37
Expenses of running and management of all trains earning revenue		1.37
Percentage of expenses to earnings, Iowa		83

GENERAL EXHIBIT.

Total earnings	\$	1,086,518.48
Total expenses, including taxes		894,014.63
Net earnings		192,503.85
Rentals, specifying the amount paid to each company in Iowa :		
Des Moines & Northwestern Railway, rent terminals	\$	3,000.00
Dunleith & Dubuque Bridge Company, rents	\$	30,500.00
Net income after deducting operating expenses, taxes and rentals		166,013.85
Interest accruing during the year, entire line		505,725.83
Interest paid during the year, entire line		400,050.00
Interest paid during the year on account of the road in Iowa, 53 per cent.		229,326.00
Interest on funded debt, entire line		916,400.00
Interest paid on funded debt, entire line		400,050.00
Interest on floating debt, entire line		612.25
Interest paid on floating debt, entire line		612.25
Balance, deficit, for the year ending June 30, 1888, entire line		324,500.55
Balance, surplus, at commencement of the year ending June 30, 1888, entire line		64,001.50
Balance at the close of the year, June 30, 1888, deficit; entire line	\$	260,500.05

GENERAL RECAPITULATION.

Total earnings	\$	1,086,513.48
Total operating expenses and taxes		880,004.63
Net earnings above operating expenses and taxes		196,513.86
Net earnings above operating expenses, taxes and rental		166,013.86
Gross earnings per train mile run (648,060 miles)	\$	1.67
Net earnings per train mile run, (648,060 miles) cents		2.56

TAXES.

AMOUNT PAID FOR YEAR ENDING JUNE 30, 1888.

In Iowa	\$	14,514.38
In Minnesota		12,945.49
In Illinois (approximate)		1,276.63

SURPLUS.

Surplus at the commencement of the year, entire line	\$	64,001.59
Deficit at the close of the year		260,558.96

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1888.

DEBIT.

Construction—cost of road	\$	29,855,561.51
Equipment		2,005,976.34
Accounts receivable		76,082.74
Cash items		958,083.74
Material and supplies		90,083.10
R. R. income, June 30, 1888		260,558.96
Total	\$	43,246,191.69

CREDIT.

Funded debt	\$	27,382,700.00
Capital stock		14,892,900.00
Accounts payable		513,241.69
Accrued interest not yet payable		450,350.00
Total	\$	43,246,191.69

DESCRIPTION OF ROAD.

Length of main line of road from St. Paul, Minn., to Chicago, Ill.; from Oelwein, Iowa, to St. Joseph, Mo., miles	688.06
Length of main line of road in Iowa.....	379.99
Length of main line of road in Minnesota	116.06
Length of main line of road in Illinois.....	146.73
Length of main line of road in Missouri	61.57
Length of double track on main line	4.40
Branches owned by this company :	
Dubuque Junction to Lyle	37.11
Lyle to Manly Junction	29.39
Sumner to Hampton, Iowa	63.09
Wilson's to Cedar Falls	7.45
Valeria Coal Branch.....	3.39
Total length of branches owned to this company.....	139.99
Total length of branches owned by this company in Iowa	93.46
Total length of branches owned by this company in Minnesota	27.61
Total length of road belonging to this company.....	816.65
Total length of road belonging to this company in Iowa	465.33
Aggregate length of sidings and other tracks not above enumerated.....	111.07
Same in Iowa	57.21
Total length of steel rails in tracks in Iowa, exclusive of sidings.....	440.96
Total length of iron rails in tracks in Iowa.....	28.90
Weights per yard, steel, 60 lbs. 292.08 miles ; 56 lbs. 114.52 miles ; 45 lbs. 29.93 miles.	
Weights per yard, iron, 56 lbs. 28.80 miles.	
Gauge of track, 4 feet 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
From Minneapolis to St. Paul—St. Paul & Northern Pacific, miles	10.00
From Dubuque to Portage curve, Illinois—Illinois Central	13.89
From Portage curve to Alken, Ill.—Chicago, Burlington & Northern	1.57
Forest Home to Chicago—Wisconsin Central	10.13
From Wabash Junction to Des Moines—Wabash, St. Louis & Pacific	1.59
Total length of above roads.....	35.35
Total length of above roads in Iowa.....	1.99
Total length of above roads in other States :	
In Minnesota.....	10.00
In Illinois	25.43
If any part of the road was first opened for operation during the past year, state the date : Alken to Forest Home, Ill. ; Des Moines to St. Joseph, Mo.	
Total miles of road operated by this company	631.44
Total miles of road operated by this company in Iowa not reported by any other company	345.00

STATIONS.

Number of stations on all roads owned by this company.....	128
Same in Iowa.....	55
Number of stations on all roads operated by this company.....	111
Same in Iowa.....	53
Number of telegraph offices in stations in Iowa.....	

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	2,862
Same in Iowa.....	1,458
Amount paid employees, including officials, on all roads operated by this company for the year ending June 30, 1888.....	\$ 1,246,284.28
Same in Iowa.....	700,067.82

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length.....	3	846
Combination truss bridges over 100 feet in length.....None.		
Iron truss bridges over 100 feet in length.....	11	2,755
Wooden trestle and pile.....	675	80,636
Iron trestle.....	2	226

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more.....None.		
Less than 20 feet opening.....	1	5x6½—70

BOX CULVERTS IN IOWA.

Timber.....	704	26,487
Stone.....	35	1,179
Stone (open).....	6	135
Iron pipes, 2 feet in diameter.....	384	
Iron pipes, 2½ feet in diameter.....	765	
Iron pipes, 3 feet in diameter.....	1,082	

CATTLE-GUARDS.

Number of in Iowa.....	265
------------------------	-----

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet (B. M.).....	57,440
--	--------

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	KIND.	MATERIAL.	When built.	Length in feet.
Across Des Moines River at Des Moines	Pratt truss..	Wrought iron...	1888.....	911
Across North River near Lida.....	Pratt truss.....	Wrought iron...	1888.....	129
Chicago, Burlington & Quincy Railway crossing near Talmage	Plate girder.....	Wrought iron...	1887.....	75
Total				1,115

Give the average number of years that wooden truss bridges last on your road in Iowa..... *

Give the average number of years the trestle and pile bridges last on your road in Iowa..... *

ROAD-BED AND TRACK.

Number of track sections in Iowa.....	79
Average length of sections, miles.....	6.3
Average number of men in each section gang.....	4.3
Number of new ties laid in track during the year in Iowa.....	16,809
Average number of new ties per mile of road	45.5
New rails laid in track during the year—steel (275.9 tons), miles.....	5.3
Total track laid with new rails during the year in Iowa, miles	5.3
What is the average number of years that iron rails last in your track on main line in Iowa.....	No data.
What is the average number of years that steel rails last in your track on main line in Iowa	No data.
What is the average number of years that steel rails last in your track on branches in Iowa.....	No data.
What is the average number of years that ties last in your track in Iowa.	No data.

* With the exception of the branch line, Sumner to Hampton, newly acquired, the road is comparatively too new to be able to answer the question with certainty.

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Illinois Central, at Waverly.

Burlington, Cedar Rapids & Northern, at Clarksville.

Burlington, Cedar Rapids & Northern, at Manly Junction.

Burlington, Cedar Rapids & Northern, at Oelwein.

Chicago, Milwaukee & St. Paul, at New Hampton.

Chicago, Milwaukee & St. Paul, at Oneida.

Chicago, Milwaukee & St. Paul, at Dubuque.

Central Iowa—State Center Branch, at State Center crossing.

Chicago & Northwestern—main line, at Marshalltown.

Central Iowa—main line, at Marshalltown.

Chicago & Northwestern, at Marshalltown, spur to wagon works and packing house.

Chicago & Northwestern, at Gladbrook.

Burlington, Cedar Rapids & Northern—Pacific Division, at Reinbeck.

Burlington, Cedar Rapids & Northern—main line, at Cedar Falls.

Burlington, Cedar Rapids & Northern—main line, at Waterloo.

Illinois Central, at Waterloo, mill spur.

Chicago, Rock Island & Pacific, at Des Moines.

Wabash, St. Louis & Pacific, at Des Moines.

Keokuk & Des Moines, at Des Moines.

Chicago, Rock Island & Pacific—Des Moines, Indianola and Winterset Branch, at Des Moines.

Chicago, Burlington & Quincy, at Des Moines.

Des Moines, Osceola & Southern, at South Des Moines.

Humeston & Shenandoah, near Sylvan.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul, at Melbourne, under.

Illinois Central, Iowa Division, at Waterloo, under.

Chicago, Burlington & Quincy, near Talmadge, under.

Chicago, Rock Island & Pacific, at Sylvan, under.

Number of highway crossings at grade	651
Number of highway crossings over railroad	8
Number of highway crossings under railroad	21
Number of highway bridges 22 feet above track	8

FENCING IN IOWA.

How many miles of fencing have you on your road in Iowa.....	785.90
What is the average cost per rod.....	\$.68
What is the total cost of same.....	170,747.00
How many miles of new fencing have you built during the year.....	339.51

Give the number of miles needed on both sides of your track in each county in Iowa :

In Bremer county	28.00
In Butler county	37.40
In Franklin county.....	7.00
In Ringgold county.....	9.00
In Taylor county.....	11.30
Total miles.....	92.70

ROLLING STOCK.

Number of passenger cars	23
Number of baggage, mail and express cars.....	19
Number of parlor and sleeping-cars.....	10
Number of dining-cars.....	2
Number of box freight cars.....	2,301
Number of stock cars.....	470
Number of platform and coal cars.....	650
Number of other cars	12
Total number of cars.....	3,506

Number of locomotives.....	79
Maximum weight of locomotives and tenders, tons.....	60
Average weight of locomotives and tenders, tons.....	58
Number of locomotives equipped with train brake.....	79
Number of locomotives equipped with driver brake.....	79
Maximum weight of passenger cars, tons.....	36¾
Average weight of passenger cars, tons.....	30¾
Number of passenger cars equipped with train brake.....All.	
Number of freight cars equipped with train brake.....All.	
Number of passenger cars equipped with Miller platform and buffer.....All.	
The amount of tonnage that can be carried over your road in Iowa, exclu- sive of cars, by an engine 30; Weight of engine 30; tons..	300

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year.....	211,263
Miles run by freight trains during the year.....	436,073
Miles run by construction and repair trains during the year.....	12,208
Total train mileage.....	660,268

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains.....	5
Average number of cars in freight trains.....	15

PASSENGER TRAFFIC.

Number of through passengers carried.....	}	831,274
Number of local passengers carried.....		
Number of special ticket passengers carried.....		
Total number of passengers carried.....		831,274
Total passenger mileage, or passengers carried one mile.....		22,260,473
Average distance traveled by each passenger, miles.....		26.8
Average amount received from each passenger.....	\$	.634
Highest rate of fare per mile for any distance.....		.08
Lowest rate of fare per mile for any distance.....		.1¾
Average rate of fare per mile for all passengers.....		.623

FREIGHT TRAFFIC.

Number of tons of through freight carried	422,335
Number of tons of local freight carried	607,681
Total tons of freight carried	1,030,016
Total mileage of through freight (tons carried one mile)	64,479,810
Total mileage of local freight (tons carried one mile)	122,812,695
Total freight mileage, or tons carried one mile	187,292,505
Average rate per ton per mile received for through freight	\$.0076
Average rate per ton per mile received for local freight	.0082
Average rate per ton per mile received for all freight	.0080
Average cost per ton per mile to move freight	.0087
Percentage of freight originating at and carried to stations in Iowa, as compared with total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	65.5

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	741,888
Number of miles run by loaded freight cars west and north	532,162
Number of miles run by empty freight cars east and south	942,122
Number of miles run by empty freight cars west and north	223,516
Total freight car mileage	1,739,688
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	24.6
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	29.5

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops ; miles per hour	30
Rate of speed of freight trains, including stops ; miles per hour	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	64,708	6.38
Flour.....	111,446	10.83
Provisions (beef, pork, lard, etc)	39,510	2.87
Animals.....	65,187	6.38
Other agricultural products.....	74,999	7.38
Lumber and forest products.....	200,367	19.44
Coal.....	243,635	23.64
Plaster, lime and cement.....	4,211	.41
Salt.....	4,183	.40
Petroleum and oil.....	10,120	.98
Iron, steel and castings.....	39,534	3.82
Stone and brick.....	30,519	2.96
Manufactures—articles shipped from point of production	60,177	5.84
Merchandise, and other articles not enumerated above.....	91,963	8.98
Total tons carried.....	1,080,356	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain.....	56,624	7.99
Flour.....	88,768	12.54
Provisions (beef, pork, lard, etc.)	19,028	2.69
Animals.....	53,896	7.62
Other agricultural products.....	43,223	6.06
Lumber and forest products.....	140,367	19.83
Coal.....	164,649	22.26
Plaster, lime and cement.....	3,611	.52
Salt.....	2,832	.40
Petroleum and oil.....	8,231	1.17
Iron, steel and castings.....	21,966	3.11
Stone and brick.....	26,249	3.71
Manufactures—articles shipped from point of production.....	36,765	5.19
Merchandise, and other articles not enumerated above.....	41,810	5.91
Total tons carried.....	708,021	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc. ; what kind of business is done by them, and do you take their freights at the office of such express company? United States Express Company. Receives and delivers goods at our depots, and pay at the rate of \$4,629.16 per month.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Own and run our own sleeping, parlor and dining cars. Also run the Mann boulevard cars, who receive revenue derived from their own cars.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The government pay on basis of amount and character of service. The railway company delivers the mail at all terminal points, and at intermediate stations, which are within eighty rods of depot. Pays at rate of \$43,170.53 per annum. Of this, \$23,785.23 is for carrying mail in State of Iowa.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 348 miles.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? No other.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1888.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
April 22	Mike Clave, section man.....	Alta Vista.....	Walking on track; storm.
April 22	Abe Boyens.....	Alta Vista.....	Walking on track; storm.
August 29	Hugh Hagerly, switchman.....	Dubuque.....	Fell from cars.
September 2	John Collins, watchman.....	Durango.....	Sleeping near track.
October 11	Harry Smith, brakeman.....	Rockton.....	Wreck of train; derailed.
November 11	John Casey, fireman.....	Lamont.....	Train parted.
1888.			
January 26	Wm. Harrigan.....	Lura.....	Train derailed.
April 26	John Maxon, section foreman.....	Kidder.....	Run over by cars.
May 25	Matt Crofty, tramp.....	Dubuque.....	Fell under train.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
March 9	John Harris, laborer.....	Dubuque.....	Skid broke; foot slightly bruised.
March 28	Frank Pierson, carpenter.....	Elma.....	Splinter through hand.
April 23	Chas. Riley, brakeman.....	Oelwein.....	Coupling; ankle bruised.
May 6	Chas. Rein, laborer.....	Dubuque.....	Slipped between cars; foot injured.
May 6	Chas. A. Morris, bridge hand.....	Dubuque.....	Unloading car; foot bruised.
May 7	Chas. Ryan, switchman.....	Thorpe.....	Fell from cars; shoulder dislocated.
May 3	Thos. Rourke, brakeman.....	Elma.....	Unloading car; hand cut.
June 8	Jno. Nichols, brakeman.....	Elma.....	Coupling; leg cut off.
August 24	Pat. Doyle, section man.....	Dyersville.....	Hand-car collision; bruised slightly.
August 24	Jas. Minkiehouse, section man.....	Dyersville.....	Hand-car collision; bruised slightly.
August 24	Frank McCanna, section man.....	Dyersville.....	Hand-car collision; bruised slightly.

REPORT OF ACCIDENTS FOR IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1887.			
August.	24 John McQuirk, section man	Dyersville.	Hand-car collision ; bruised slightly.
August.	26 T. N. Sullivan, passenger	Farley.	Boarding train ; face scratched.
September 6	B. E. Robinson, brakeman	Thorpe.	Coupling ; slightly bruised.
September 23	M. Hamlen, switchman	Dubuque.	Fell from engine ; shoulder dislocated.
September 24	H. J. Emerson, brakeman	Valeria.	Getting on to cars ; foot pinched.
September 24	H. I. Mills, conductor	Des Moines	Fell from train ; bruised.
August.	31 John Gilliam, brakeman	Reinbeck.	Caught between cars ; flesh wound, slight.
October.	9 Christ Tangen, laborer	Dyersville.	Fell from hand-car ; shoulder hurt.
October.	20 W. I. Mulligen, brakeman	Valeria.	Coupling ; finger smashed.
October.	21 Dan. Davis, brakeman	Des Moines	Fell on cars ; sprained ankle.
October.	27 A. B. Alsop, brakeman	Marshalltown.	Coupling ; arm bruised.
November 11	W. W. Kemp, brakeman	Lamont.	Train parted ; ankle broke.
November 14	J. P. Fox, brakeman	Marshalltown.	Falling from car ; elbow fractured.
November 16	August Kosberg, laborer	Des Moines	Hit by laborer ; slight bruise.
November 16	Mike Dugan, brakeman	Dubuque.	Coupling ; wrist crushed.
November 23	R. A. Palmer, brakeman	Dubuque.	Jerked from cars ; hip bruised.
November 27	James O'Keef, brakeman	Elma.	Coupling ; forearm broke.
December 16	B. F. Hamilton, brakeman	South Des Moines	Coupling ; hand injured.
December 17	Pat. McGee, coal heaver	South Des Moines	Fell from cars ; bruised.
December 27	Henry Brinkman, wiper	Elma.	Brick fell on him ; head cut.
1888.			
January.	1 H. A. Stewart, brakeman	Dubuque.	Coupling ; finger mashed.
January.	3 G. W. Mabrier, brakeman	Des Moines	Fell from train ; back bruised.
January.	15 C. Zwissler, brakeman	Des Moines	Hit on head with lump coal ; cut.
January.	15 Sam. Walters, brakeman	Marshalltown.	Fell from cars ; bruised.
January.	28 Jas. McCabe, fireman	Des Moines.	Derrailment ; left leg bruised.
January.	28 Wm. Hill, engineer	Laura.	Derrailment ; sprained arm.
February.	15 Chas. Granulis, wiper	Elma.	Coupling ; arm crushed.
February.	20 Martin Skully, wiper	Elma.	Wiping ; mashed finger.
February.	20 John Gidler, section man	Berlin.	Blown from bridge badly bruised.
February.	21 H. H. Young, brakeman	Dunkerton.	Coupling ; finger bruised.
March.	6 L. C. Howard, brakeman	Clarksville.	Coupling ; finger bruised.
March.	11 L. E. Smith, fireman	Almora.	Slipped from car ; bruised.
March.	12 Geo. E. Smith, brakeman	Almora.	Fell from car ; bruised slightly.

March	19 W. Eng. laborer	Dubuque	Fell on track; foot bruised.
March	18 W. Moran, brakeman	Ira	Coupling; finger crushed.
April	26 J. Dixon, brakeman	Elm	Fell under engine; leg cut off.
May	29 L. R. Dwyer, brakeman	Des Moines	Fell from car; two ribs broken.
June	1 Chas. Gilezier, brakeman	Dubuque	Coupling; squeezed slightly.
June	22 S. D. Chierlitter, switchman	Dubuque	Coupling; bruised slightly.
June	22 Roe. Hall, brakeman	Oelwein	Coupling; two fingers bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employees.	Others.	Passengers.	Employees.	Others.
Derailment		2	....	....	2	....
Collisions					4	....
Caught in frogs, guard rails, or switches						
Coupling cars					16	....
Falling from trains		1	....	....	11	....
Getting on and off trains				1	2	....
Highway crossings						
Miscellaneous		3	....	....	15	....
Overhead obstruction						
Stealing rides						
While intoxicated			1	....	....	....
Trespassers on track			2	....	....	....
Total		6	3	1	50	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....	9
Number of persons injured during the year.....	51
Number of casualties purely accidental during the entire year.....	45
Number resulting from lack of caution, carelessness or misconduct.....	15
Number of persons killed while intoxicated.....	1
Number of trespassers on track killed.....	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—A. B. Stickney, St. Paul, Minn.

Vice-President—Wm. L. Boyle, New York City.

Secretary—M. C. Woodruff, Dubuque, Iowa.

Treasurer—W. M. Johnson, New York City.

General Manager—John M. Egan, St. Paul, Minn.

Assistant General Superintendent—O. Shields, St. Paul, Minn.

Division Superintendent—Geo. C. McMichael, Des Moines, Iowa.

Chief Engineer—H. Femstrom, St. Paul, Minn.

Auditor—F. W. Davis, St. Paul, Minn.

General Passenger Agent and Traffic Manager—J. A. Hanley, St. Paul, Minn.

General Solicitors—Lusk & Bunn, St. Paul, Minn.

DIRECTORS, NAME, AND POST-OFFICE ADDRESS.

A. B. Stickney, St. Paul, Minn.

Arnold Kahlman, St. Paul, Minn.

Ansel Oppenheim, St. Paul, Minn.

S. C. Stickney, St. Paul, Minn.

W. L. Boyle, New York City, New York.

R. T. Willson, New York City, New York.

W. M. Johnson, New York City, New York.

Date of annual meeting of stockholders, first Thursday in September.

Fiscal year of company ends June 30.

General offices of the company are located at St. Paul, Minn.

STATE OF MINNESOTA, } ss.
COUNTY OF RAMSEY. }

John M. Egan, General Manager, and F. W. Davis, Auditor of the Chicago, St. Paul & Kansas City Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1898, to the best of their knowledge and belief.

(Signed)

JOHN M. EGAN.

F. W. DAVIS.

Subscribed and sworn to before me, this 20th day of October, A. D. 1898.

ROBERT C. WRIGHT,

Notary Public, Ramsey county, Minn.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 23d day of October, A. D. 1898.

W. W. AINSWORTH, *Secretary.*

SALARIES OF OFFICERS

AND

LIST OF STOCKHOLDERS.

SALARIES OF OFFICERS AND LIST OF STOCKHOLDERS.

The following circular letter was sent to all railroads doing business in Iowa:

IOWA BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, August 16, 1888. }

DEAR SIR—Section 4, Chapter 77, Laws of the Seventeenth General Assembly, makes it the duty of the Board of Railroad Commissioners to collect and present in their annual report such statistics of the various roads operating lines in this State, and of their transportation business for the year, as may in their judgment be necessary and proper for the information of the General Assembly, or as may be required by the Governor.

In view of this provision of the law, and in compliance with a request of the Governor, will you kindly furnish, for incorporation in the next annual report of this Board, the following information relative to your company :

First. The salaries paid to each of its general officers, as president, vice-president, secretary, treasurer, general solicitor, general manager, traffic manager, general freight agent, assistant general freight agent, general superintendent, division superintendents, and general auditor.

Second. The average daily wages paid to its employees, as station agents, conductors, brakemen, engineers, firemen, flagmen, section men, etc.

Third. The names of its regular attorneys in this State, the salary and other compensation of each, also the names of all other attorneys in the State retained by the road during the past year, and the retaining fee, per diem, or other compensation or emolument whatsoever received by each.

Fourth. The number and total mileage of so-called one and two thousand-mile tickets issued to persons in this State for other than cash compensation; also, whether the cash value of all mileage tickets is included in its report of gross receipts.

Fifth. The names of all stockholders, their places of residence, and amount of stock owned by each.

Very respectfully yours,

W. W. AINSWORTH, *Secretary.*

By order of the Board.

The following letters are the replies received to above:

ST. LOUIS, DES MOINES & NORTHERN RY CO., }
GENERAL OFFICES, DES MOINES, IOWA. }

Salary of president.....	None.
Salary of vice-president.....	None.
Salary of secretary.....	None.
Salary of treasurer.....	None.

Salary of superintendent, monthly.....	\$100.00
Salary of auditor, monthly	100.00
Average monthly wages of agents.....	45.00
Average monthly wages of conductors.....	63.50
Average monthly wages of brakemen.....	40.00
Average monthly wages of engineers	82.50
Average monthly wages of firemen	40.00
Average daily wages of section men	1.25
Have no regular attorney.	
No mileage issued for other than cash compensation. Cash value included in gross receipts.	
Don't know amount of stock owned by each stockholder.	

CROOKED CREEK RAILROAD AND COAL COMPANY, }
LEHIGH, IOWA, September 12, 1898. }

To the Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Replying to your circular letter of August 14th, would state :

First—

To president and general manager, annual salary	\$ 2,000.00
To general superintendent, annual salary.....	1,200.00
To general freight agent, annual salary	750.00

Second—

To station agents, daily wages.....	2.30
To conductors, daily wages	1.75
To brakemen, daily wages	1.25
To engineers, daily wages.....	3.08
To firemen, daily wages.....	1.54
To section men (foremen) daily wages	1.54
To section men (regular), daily wages.....	1.25

Third—

To attorney, annual salary.....	150.00
---------------------------------	--------

Fourth—Blank.

Fifth—

George Burnham, Milwaukee, Wis.....	50,900.00
A. K. Hamilton, Milwaukee, Wis.....	42,400.00
Chas. T. Burnham, Milwaukee, Wis.....	16,000.00
E. L. Judd, Milwaukee, Wis.....	35,300.00
Jno. Q. Burnham, Milwaukee, Wis.....	500.00
W. O. Willson, Webster City, Iowa.....	35,300.00
J. M. Funk, Webster City, Iowa	35,300.00
	<u>\$225,000.00</u>

THE OMAHA & ST. LOUIS RAILWAY COMPANY, }
COUNCIL BLUFFS, IOWA, August 25, 1888. }

W. W. AINSWORTH, Secretary of Iowa Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Answering circular letter :

First—General office work for Chicago & St. Louis Railroad is performed by Omaha & St. Louis Railway at Chicago office.....\$34.00 per month.

Second—

Station agents, paid.....	\$25.00 per month.
Conductor, paid.....	75.00 per month.
Brakeman, paid.....	\$1.90 per day.
Engineer, paid	\$90.00 per month.
Fireman, paid.....	\$2.00 per day.
Section men, paid.....	1.10 per day.
Coal heaver, paid.....	1.50 per day.

Third—No regular attorneys employed or retained.

Fourth—No mileage tickets issued.

Fifth—The receiver has no information as to stock of the road.

Yours truly,

F. M. GAULT,
Receiver.

THE WABASH WESTERN RAILWAY COMPANY, }
ST. LOUIS, September 18, 1888. }

MR. W. W. AINSWORTH, Secretary Iowa Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Referring to yours 16th ult. (reply to same having been delayed, owing to my absence east) relative to statistics required by your Commission, from railroads operating in the State of Iowa, beg to advise :

First—As to salaries paid general officers. We pay no fixed salaries under that head for services in connection with lines operated in Iowa alone.

Second—The average daily wages paid to employes as station agents, conductors, brakemen, engineers, firemen, flagmen, section men, etc.

Station agents	\$1.00
Conductors	2.05
Brakemen	1.83
Engineers	3.44
Firemen.....	1.94
Flagmen	1.87
Sectionmen	1.54

Third—Names and compensation of attorneys. The firm of Cummins & Wright, of Des Moines, and S. S. Carruthers, of Bloomfield, represent our legal interests in Iowa. They have no fixed salary, but are paid for work actually performed.

Fourth—The issuance of mileage tickets. No "mileage tickets" are issued for other than cash compensation, except those given proprietors of newspapers, in exchange for advertising, and these tickets are taken into our accounts; and,

Fifth—

Edgar T. Welles, New York.....	1 share.
Thos. H. Hubbard, New York.....	1 share.
The Purchasing Committee of the Wabash, St. Louis & Pacific R'y Co.	299,990 shares.

James F. How, St. Louis.....	1 share.
James F. How, trustee, St. Louis.....	1 share.
Ossian D. Ashley, New York.....	1 share.
Cyrus J. Lawrence, New York.....	1 share.
Richard A. Elmer, New York	1 share.
Peter B. Wycoff, New York.....	1 share.
Effingham H. Nichols, New York.....	1 share.
Chas. M. Hays, St. Louis.....	1 share.
	300,000 shares.

Yours truly,

CHAS. M. HAYS,
General Manager.

BURLINGTON, IOWA, September 10, 1888.

To the Honorable Board of Railroad Commissioners for the State of Iowa:

SIRS—In compliance with your request of August 15, 1888, asking salaries of general officers, etc., etc., of the Burlington & Northwestern and Burlington & Western Railways, I have to report as follows :

First—

President.....	No salary.
Vice-President.....	No salary.
Secretary.....	\$300 per annum.
Treasurer.....	\$300 per annum.
No general solicitor; counsel fees as employed.	
Superintendent and general freight and passenger agent.....	\$1,500 per annum.
Auditor.....	\$1,500 per annum.

Second—

Station agents.....	\$10 to \$40 per month.
Conductors—passenger.....	\$75 per month.
Conductors—freight.....	.022 cents per mile.
Brakemen—passenger.....	\$50 per month.
Brakemen—freight.....	.01½ cents per mile.
Engineers—passenger.....	.03 cents per mile.
Engineers—freight.....	.02½ cents per mile.
Firemen.....	.01½ cents per mile.
Section men—foremen.....	\$40 per month.
Section men—laborers.....	\$.10 per day.

Third—We have no regular organized legal staff.

Fourth—No issue of either one or two thousand mile tickets.

Fifth—Have no means of supplying this information.

Very respectfully,

JOHN T. GERREY,
Superintendent.

OFFICE OF JASPER COUNTY COAL & RAILWAY COMPANY, }
COLFAX, IOWA, August 28, 1888.

W. W. AINSWORTH, *Secretary Board Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Yours in relation to salary of officers, etc., received, and the answers are as follows:

First—

Superintendent, salary.....\$750 per year.
Secretary and treasurer 450 per year.

Second—

Engineer.....\$2.68 per day.
Fireman..... 1.72 per day.
Brakeman..... 1.34 per day.
Section foreman..... 1.50 per day.
Section men..... 1.50 per day.

Third—Kerr & McElroy, of Newton, Iowa, attend to our law business when required; but we have no attorney regularly employed.

Fourth—No thousand mile tickets issued.

Fifth—

D. Ryan, Newton, Iowa, shares.....	1
J. S. Wylie, Davenport, Iowa.....	1
D. S. Couch, Colfax, Iowa.....	1
G. A. Goodrich, Colfax, Iowa.....	1
F. H. Griggs, Davenport, Iowa.....	1
F. H. Griggs, trustee, Davenport, Iowa.....	395
Total	900

Yours respectfully,

GEO. A. GOODRICH,
Secretary.

THE OMAHA & ST. LOUIS RAILWAY CO., }
COUNCIL BLUFFS, IOWA, August 31, 1888.

W. W. AINSWORTH, *Secretary Iowa Board Railroad Commissioners, Des Moines:*

DEAR SIR—Answering yours of 15th instant attached:

No salary is paid the president, vice-president, secretary, treasurer or general solicitor.

General manager.....	\$250 per month.
Superintendent	250 per month.
Auditor	150 per month.
Average wages paid station agents	50 per month.
Average wages paid passenger conductors	100 per month.
Average wages paid passenger brakemen	50 per month.
Average wages paid freight conductors	3 cents per mile.
Average wages paid freight brakemen	2 cents per mile.
Average wages paid passenger engineers	3½ cents per mile.
Average wages paid passenger firemen	1.9 cents per mile.
Average wages paid freight engineers	4 cents per mile.
Average wages paid freight fireman	2½ cents per mile.
Average wages paid section men.....	\$1.10 per day.

No regular attorneys retained by this company.

No mileage tickets issued.

Below find list of stockholders, as nearly accurate as possible, with their names, residences and amounts of stock.

Adams, Wm., New York City	9
Adams, Dr. C., New York City	38
Appleton, D. S., New York City	192
Aukerman, Warren, New York City	9
Anderson, C. E., New York City	77
Addorns, M. B., New York City	40
Arnold, F., New York City	9
Arnold, E. H., New York City	19
Authers, Helen L., New York City	115
Barns, Chas., New London, Connecticut	28
Baylis, Mary, New York City	48
Baldwin, Fred. H., New York City	38
Baldwin, Jno. (trustee), New York City	28
Baldwin, Jno., New York City	28
Black, Wm., New York City	9
Barton, Jos. F., Oneida county, New York	48
Barton, S. E., Holland Patent, New York	19
Barr, Charlotte, New York City	9
Barr, Isabella, New York City	9
Blake Bros. & Co, New York City	19
Brez, J. D., New York City	98
Bearse, E. H., New York City	9
Benedict, Ezra G., Albany, New York	200
Billquist, C. E., New York City	9
Biddle, Mary D., New York City	98
Bond, Henry R., New London, Connecticut	28
Borned & Co., New York City	468
Brown, Edward J., New York City	98
Brown, Chas. W., Stanfort, Connecticut	229
Brown, Augustus C., New York City	48
Brown, Samuel D., Stanfort, Connecticut	98
Brown, A. H. & Co., New York City	98
Brown, Mrs. Ann D., New York City	48
Bull, A. M., New York City	9
Bryce, Lloyd S., New York City	28
Bryce, Clara, New York City	144
Bontecon, F. I., New York City	33
Berg, Simon, New York City	198
Bull, A. M. (cashier), New York City	284
Budlong, Julia M.	9
Craig, Ellen B.	48
Chase & Higginson, New York City	100
Cammaun, H. H. (treasurer), New York City	28
Cary, Cornelia B., Hempstead, New York	38
Chadwick, Robt. R., Cohoes, New York	9
Campbell, Ward, New York City	76
Clark, O. R. and J. A.	9
Clerks, Jane, Extr's, Edgar, New York City	19
Clews, Henry & Co., New York City	201
Cobb, Edward B., Tarrytown, New York	48
Cox, Jas., Jersey City, New Jersey	29
Colbeon, Chauncery & Co., New York City	144
Comey, G. P., New York City	67

Croes, Mary R., Yonkers, New York.....	9
Croes, Helen B., Yonkers, New York.....	19
Cook, Seth L., Stamford, Connecticut.....	9
DeeRem, Sarah R., Stamford, Connecticut.....	48
Dewing, H. & Son, New York City.....	354
Delavan, J. O. (trustee), New York City.....	48
Dey, Anthony, New York City.....	84
Deaton, Olive M., Brooklyn, New York.....	9
DePingster, Fred. J., New York City.....	336
Dean, Chas. L., New York City.....	58
Delano, Susan M., New York City.....	19
DeRear, Clara B., New York City.....	40
Delvalle, Jose A., New York City.....	98
D'Oramruz, Laura W.....	48
Dwight, Henrietta M., Stockbridge, Mass.....	394
Donlon, Elizabeth, Albany, New York.....	9
Dominick & Dickerman, New York City.....	144
Dougherty, Geo. W., New York City.....	2
Eaton, Henry W., New York City.....	100
Eaton, Renben, Kent Furnace, Connecticut.....	19
Erdmann, Martin V.....	28
Edwards, Emma J., Orient, Long Island.....	28
Eurick, E. F., Aurora, Illinois.....	11
Fredericks, J. T., New York City.....	29
Firth, I. J. R., New York City.....	20
Fisher, J. E., New York City.....	98
Footo, J. H., New York City.....	57
Granger, Emily M., New York City.....	48
German American Insurance Company, New York City.....	480
Geddes & Smith, New York City.....	816
Gregory, C. W., New York City.....	22
Gregory, Maria C., New York City.....	135
Grinnell, Minturn & Co., New York City.....	98
Glover, T. J., New York City.....	67
Goldschmidt & Co., New York City.....	799
Hadden, Anna, New York City.....	19
Hadden, Elizabeth P., New York City.....	19
Hale, Thomas, New York City.....	10
Hanley, E. S., Stamford, Connecticut.....	9
Hallgarten & Co., New York City.....	569
Hart, James E., New York City.....	9
Hawley, Francis M., Stamford, Connecticut.....	9
Hemenwar, Mary, Boston, Massachusetts.....	144
Hemenwar, Ellen C., Boston, Massachusetts.....	200
Herzog, George, New York City.....	98
Heinze, Otto, (Trust In.), New York City.....	45
Heinze, Otto, & Co., New York City.....	100
Herman, R. L., New York City.....	9
Hillhouse, Thomas (trustee), New York City.....	76
Higbee, Wm. H., New York City.....	48
Howell, N. K., New York City.....	10
Hoyt, F. S., New York City.....	29
Hoen, Walter B., New York City.....	19
Hoppin, Louisa H., New York City.....	28
Hobart, C. H., New York City.....	9

Howland, V. L., New York City	163
Huntington, Jane E., Middleton, Connecticut	19
Hyde, F., Ponfext Center, Connecticut	20
Hayatt, Abraham H., New York City	1
Islin & Co., New York City	23
Jarvis, Jenny B., New York City	19
Jacques, Henry L., Lakewood, New Jersey	480
Jay, Augustus, New York City	100
Jamson, Smith & Cotling, New York City	192
Jennings, O. B., New York City	596
Jenkins, Weston, Trenton, New Jersey	9
Jones, Martha M., New York City	19
Jones, Mary F., New York City	48
Knapp, Samuel T., Jr., New York City	105
Kidder & Co., New York City	53
King & Sons, New York City	46
Kohn, Julius A., New York City	52
Lewis, Mary H., New York City	19
Lewis, Mary E., New York City	28
Liverpool, London, Globe, New York City	1,056
Lowrey, A. H., Washington, D. C.	29
Lowery, Francis W., Washington, D. C.	29
Mason, O. S., New York City	10
Marshall, Ohas. H., New York City	192
Maginus, Emil, New York City	100
McFarlan, Edward, New York City	43
Magee, Margaret	29
Mather, Elise, New York City	9
Meyer, Geo. A., New York City	57
Meyer, Henry, New York City	96
Meyer, F. W., New York City	144
Meyer, E. O., New York City	40
Merrill, Emma F. R., New York City	50
Miller, L. A	96
Mills, Alnfira, St. J., Ft. Jarvis, New York	19
Morehouse, Samuel, New York City	9
Moran Bros., New York City	1,224
Morgan, Edward J. & Co., New York City	19
Murray, J. S., New York City	43
Muecke, Franz, New York City	10
New York Life Insurance & Trust Co., New York City	9
Nicholl, Anna F., New York City	48
Norris, Octavius, New York City	57
Orr, Alex. E., New York City	48
Platt, Jno. R., New York City	26
Pagne, W. G., New York City	48
Paine, W. S., New York City	96
Parker, Rebecca J., Springfield, Massachusetts	58
Palmer, Jno., Brooklyn, New York	48
Peil, H. O., New York City	196
Pierce, J. L., New York City	9
Pick & Co., New York City	163
Port, F. and E. S., and H. F. Haddis, trustee, New York City	76
Pomroy Bros., New York City	148
Puffer, Wm. W., New York City	66

Quackenbush, R. O., New York City	4
Rainny, A. H., New York City	96
Reilly, Edward, Albany, New York	20
Reilly, Mary Ann, Albany, New York	20
Reilly, Elizabeth, Albany, New York	20
Renand, Catharine, New York City	9
Ricketson, Arthur	48
Robbins, Chandler, New York City	67
Robinson, Thos. D., New York City	9
Rolston & Bass, New York City	96
Rosa, R. Jr., New York City	4
Roosevelt, Augusta E., New York City	19
Steward, Jno. Jr., New York City	100
Stevens, B. K., New York City	100
Smith, Chas. R., New York City	48
Smith, Chas. S., New York City	96
Smith, Henrietta H., New York City	48
Smith, Wm. Alex. & Co., New York City	48
Smith, Isaac P., New York City	100
Smith, F. and W. G., New York City	96
Switzer, Lewis, Brooklyn, New York	115
Sidensbery, E., New York City	48
Spurs, A. W., New York City	20
Sibley, S. M., Bennington, Vermont	48
Stolbes, A. H., New York City	67
Scott & Co., New York City	100
Schumacker, O., New York City	28
Third National Bank, Scranton, Pennsylvania	144
Tilney, Jno. S., New York City	100
Therwell, H. L. New York City	60
Thompson, Fred D., New York City	96
Thompson, David G., New York City	60
Thompson, Charles G., New York City	480
Thomas, Palmer & Odell, New York City	100
Thompson, Gardiner, New York City	306
Thompson, Sarah D., New York City	192
Thompson, Mary G., New York City	96
Tompkins, Charles G., New York City	192
Turkington, O. R., Stamford, Connecticut	38
Trustees Midnight Mission, New York City	48
United States Trust Company, New York City	19
Vanderpoel, Ellen, Sangerties, New York	30
Vall, P. P. H., Stamford, Connecticut	38
Vandoesen, Mary J., New York City	116
Wallis, Frank, New York City	48
Watkinson, John H., Middleton, Connecticut	57
Waite, Rev. J. M., Brooklyn, New York	20
Waizen, Joel, & Co., New York City	96
Wheelock, George G. D., New York City	40
Westervelt, A. B., New York City	48
Webster, O. B., New York City	96
Wells, Wm. S., New York City	153
Wells, Grace T., New York City	96
Welsh, Mary P., New York City	86
Weber, Emma M., New York City	9

Whiffle, Katharine, Jr., New York City	19
Williams, R. S., Utica, New York	19
Wudlie, Jane de F., Stamford, Connecticut	19
Wilson, Josephine B. F., New York City	9
Wilks, Matthew, New York City	200
Winter, G. D., New York City	144
White, John B., New York City	28
Wyckoff, Wm. F., Brooklyn, New York	144
Wylie, F. A., Jersey City, New Jersey	9
Zerega, Augustus	201

Yours truly,

F. M. GAULT,
General Manager.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY CO. }
OFFICE OF THE AUDITOR, CHICAGO, October 29, 1888. }

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Replying to yours of 23d inst., regarding report of the Mississippi River Railroad & Toll Bridge Co., as the bridge was under construction until July 1, 1888, the information cannot be furnished. See notation to this effect on various pages of the report.

Very respectfully,

C. J. SUTTON,
Auditor.

KEOKUK & WESTERN RAILROAD COMPANY, }
AUDITING DEPARTMENT, KEOKUK, IOWA, Sept. 12, 1888. }

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Below please find statement you requested of Mr. A. C. Goodrich, in circular letter, under date of August 15, 1888, asking for salaries paid general officers, etc.

President	\$2,400 per annum.
Secretary	\$200 per annum.
Treasurer	\$500 per annum.
General Solicitor	\$1,200 per annum.
Auditor	\$1,500 per annum.
General manager, acting general freight and passenger agent	\$3,600 per annum.
Station agents, average	\$1.37½ per diem.
Brakemen, average	\$1.57 per diem.
Firemen, average	2.16 per diem.
Section foremen, average	1.42 per diem.
Conductors	2.83 per diem.
Engineers	3.95 per diem.
Switchmen and flagmen	1.96 per diem.
Section laborers	1.13 per diem.

Total number of 500 mile tickets issued to persons in this State for other than cash compensation. The same are not included in our report of gross receipts.

Also please find attached list of stockholders, places of residence and amount of stock owned by each.

Very truly yours,

JOSEPH BENNETT,
Auditor.

LIST OF STOCKHOLDERS OF THE KEOKUK & WESTERN RAILROAD COMPANY.

Ayer, Martha A. H., Boston, Mass.....	265
Banks, Lucetta P., New York City.....	17
Baylis, L. Tabor, New York City.....	35
Burnham, Wm. Pitt, Brooklyn, N. Y.....	88
Berdolt, Michael, Warsaw, Ill.....	17
Burden, W. F., Troy, N. Y.....	70
Bube, James W., New Brunswick, N. J.....	53
Benedict, Ezra G., Albany, N. Y.....	177
Cuyler, T. De Witt, Philadelphia, Pa.....	1
Cuyler, Frances L., Philadelphia, Pa.....	17
Cuyler, Cornelius C., New York City.....	17
Cuyler, Eleanor de G., New York City.....	17
Candee, G. H., New York City.....	1
Caldwell, James, Glasgow, Scotland.....	177
Cooper, Mary D., Philadelphia, Pa.....	88
Clark, Dodge & Co., New York City.....	88
Clarke, Byron W., Brooklyn, N. Y.....	265
Clark, Henry, New York City.....	744
Curtis, Henry M., New York City.....	177
Crerar, John, Chicago, Ill.....	510
Cruft, Isaac T., Boston, Mass.....	17
Drake, F. M., Centerville, Iowa.....	709
De Pothouler, O. S. & Co., London, England.....	2,706
Day & Heaton, New York City.....	35
Dix, Emily F., New York City.....	177
Dary, Victor, Warsaw, Ill.....	53
Doty & McFarlan, New York City.....	88
Douglas, Robert, New London, Conn.....	17
Denny, Thomas A., London, England.....	443
de Farest, H. G., New York City.....	35
Edmonds, I. B., Washington, D. C.....	177
Estate of Jno. B. Thompson, New York City.....	886
Estate of Chas. F. Parks, New York City.....	88
Ercole, A. A., New York City.....	640
Edwards, Jacob, Boston, Mass.....	195
Foreign, American & General Investment Trust Company, limited, London, Eng....	372
Gebhard, W. H., New York City.....	1,240
Gebhard, W. H., executor, New York City.....	1,773
Gebhard, Frederick, New York City.....	161
Gebhard, Cora, New York City.....	88
Gray, Georgiana M., Scotland.....	88
Gilman, D. C., Baltimore, Md.....	53
Gilman, Son & Co., New York City.....	1,470
Hughes, Felix T., Keokuk, Iowa.....	1
Hammond, Eliza, Vernon Center, Conn.....	17
Havemeyer, J. O., New York City.....	106
Hill, William, Warsaw, Ill.....	1,343
Irwin, John N., Keokuk, Iowa.....	1
Jesup, Morris K., New York City.....	7,690
Jesup, Maria V. A., New York City.....	177
Judson, Spencer C., New York City.....	1,400
Jesup, Chas. M., treasurer, trustee for outstanding scrip, New York City.....	55

Kimball, F. A., New York City	900
Kellogg, Charles, New York City	195
Lockwood, Mary T., Brooklyn, N. Y.	35
Leslie, George R., Hemstead, L. I.	17
Lockwood, F. W., New York City	173
Leith, Alexander J., New York City	509
Mead, Solomon, Greenwich, Conn.	124
Mann, Martha B., New York City	17
Outwater, Richard, New York City	17
Opdyke, Geo. T., Plainfield, N. J.	17
Opdyke, W. S., and C. W. Opdyke, trustees, New York City	531
Opdyke, W. S., and C. W. Opdyke, attorneys, New York City	354
Opdyke, C. W., New York City	177
Paton, John, & Co.	1,376
Pellew, Henry E., New York City	263
Phelps, H. Augusta, New York City	53
Paxson, Frances, Philadelphia, Penn.	53
Plum, James R., trustee, Troy, N. Y.	17
Plum, Anna L., Troy, N. Y.	17
Plum, Mary M., Troy, N. Y.	17
Prichard, W. M., and J. L. Smith, surviving trustees under will of W. D. Thompson, deceased.	212
Powers, George W., New York City	181
Paulding, I. P., & Co., New York City	35
Robertson, Rob't H., Glasgow, Scotland	265
Robertson, Lawrence, Glasgow, Scotland	177
Schaff, Philip, New York City	124
Sheldon, B. E., Rockford, Ill.	372
Stone, Edwin, New York City	177
Strasburger, R. W., Hoboken, N. J.	86
Spies, A. W., New York City	2,056
Shephard, Oliver H., Englewood, N. J.	265
Strong, Benjamin, New York City	1
Starr, Chas. J., New York City	123
Strong, Adeline T., New York City	13
Stewart, A. M., New York City	86
Thacher, Thomas, New York City	200
Thacher, Geo. W., New York City	23
Thacher, H. O., Yarmouthport, Mass.	2,042
Thacher, Catharine, New York City	17
Tracy, C. E., New York City	17
Trask, F. K., New York City	1,400
Vanderbilt, G. O., administrator of R. Voorhees, deceased, New York City	150
Willard, Mary G., Troy, N. Y.	17
Washington, W. H., and E. C., Philadelphia, Penn.	53
The Pennsylvania Company, for insurance on lives and granting annuities, trustees under will of Joseph W. Drexel, deceased, Philadelphia, Penn.	1,033
Stone, Sumner R., New York City	664
Hammond, Edward P., Vernon Center, Conn.	17
	40,000

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD CO.,
AUDITOR'S OFFICE, ST. JOSEPH, MO., October 15, 1888. }

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Your letters of the 5th inst., asking for additional information, came duly.

In regard to questions four and five, page 26, I beg to say that we overlooked these in compiling the report, and I give below the answers to same:

Q. 4. Tons one mile through freight	41,638,333
Q. 5. Tons one mile local freight.....	10,110,642
Total tons one mile	51,149,574

These figures are the tons one mile of all commercial freight on the entire road within and without the state of Iowa.

With reference to questions 28, 29 and 30, page 6, I have to say that an intelligent answer to these questions is, in our opinion, impossible. We state the cost of the property, and while that might, by some be considered a guide, it is, in fact, somewhat misleading as to the present cash value, etc. This cost accrued largely at a time when the cost of building and equipping was much heavier than at present, thus it seems out of the question to form any correct opinion as to the present cash value; it is purely a matter of opinion, concerning which opinions may, and probably do, differ very widely. We should be very glad indeed if we could aid the Commissioners in forming a true estimate of this, but we think, perhaps, the judgment of the Board would be more nearly correct than any estimate that we could give.

Yours very truly,

C. M. PORTER,
Auditor.

ILLINOIS CENTRAL RAILROAD COMPANY, {
ACCOUNTING DEPARTMENT, CHICAGO, October 13, 1888. }

W. W. AINSWORTH, Esq., *Secretary Board Railroad Commissioners, Des Moines Iowa:*

DEAR SIR—Referring to your favor of 12th inst., I have no official information as to the organization of the Cedar Falls & Minnesota Railroad, but by reference to Poor's Manual for 1888, I find the officers to be as follows:

President, J. KENNEDY TODD.....63 Williams street, New York.
Vice-President, J. KEAN, JR..... Elizabeth, New Jersey.
Secretary and Treasurer, C. H. BOOTH.....Dubuque, Iowa.
Principal office, Dubuque, Iowa.

DIRECTORS.

J. KENNEDY TODD.....New York.
C. W. BENSON..... Sibley, Iowa.
JOHN ORRERAR..... Chicago.
F. R. FOOTE.....New York.
WILLIAM STEWART.....New York.
JOHN KEAN, JR.....Elizabeth, New Jersey.

Yours truly,

J. C. WELLING,
General Auditor.

STATEMENT
OF
RAILWAY COMPANIES
AS TO
PRESENT CASH VALUE, ETC.

PRESENT CASH VALUE OF RAILROAD PROPERTY.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO., }
OFFICE OF THE AUDITOR, ST. PAUL, MINN., October 29, 1888. }

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Replying to your favor of the 5th instant, I would say that the company is unable to give an explicit answer to your question, as to the present cash value of our road and equipment. We know of no way of ascertaining its cash value. If offered at public auction, it would not sell for its cash value to the company, as a sale would deprive it of connections at both ends. We have given the cost of the property to the company, and its value as assessed for taxation by the Executive Council. It is worth to the company all that it has cost, but would not sell for that amount in cash. It would be unjust to assess it for taxation at its cost, unless the other property in the State should be assessed at its full value.

Apologizing for the delay in answering your letter, and hoping that it has caused you no inconvenience, I remain,

Yours very truly,

L. A. ROBINSON,
Auditor.

CHICAGO, ROCK ISLAND & PACIFIC RY CO., }
OFFICE OF VICE-PRESIDENT, SECRETARY AND TREASURER, }
CHICAGO, October 24, 1888. }

DEAR SIR—In reply to yours of October 5th, I say, as Mr. E. St. John, the General Manager of this company, said in his letter of the 3d day of December, 1887, in reply to a like inquiry propounded by you for the Board of Railway Commissioners:

"As to the present value of the property mentioned. The information called for consists in opinions based upon facts as accessible to your honorable Board as to any officer of this company. These opinions fluctuate constantly because of crop prospects, the financial condition of the country and the possibility of legislation which may materially affect such value. I am advised that the present cash value of property is measured by the price which it would command if offered at public sale to the highest bidder for cash in hand. What price the railways of this company in Iowa would command at such a sale cannot, in my judgment, be approximately conjectured. If such conjectures were feasible, the communication of them to your honorable Board would not answer your questions."

That the reasons thus assigned for declining to *guess* at the cash value of this property were duly appreciated by your honorable Board is indicated by your letter to Lusk & Bunn, under date of November 4, 1887. In this you say:

"The Commissioners appreciate the difficulty in answering the question as to the actual cash value of the property; in fact have never made it one of the questions to be answered, until their attention was called to the requirements of the law by the Governor. They have

prepared no formal questions for the purpose of making these returns, and in fact have no distinct idea of what was contemplated by the legislative mind when the requirement was made."

The "difficulties" which you so clearly "appreciated less than a year ago, have been increased rather than diminished, by causes since developed, prominent among which may be noted the legislation of the last General Assembly of the State of Iowa, and the attempt of your honorable Board to enforce a schedule of maximum rates which it solemnly admits of record :

"Are unreasonable and entirely too low to enable the common carriers to which the same is to be applied, (including the Chicago, Rock Island & Pacific Railway Company) to transact their business as common carriers, without loss."

That it "knowingly and wilfully" made the same "too low" and that

"Said rates will not enable said common carriers (including the Chicago, Rock Island & Pacific Railway Company) when the effect thereof shall have been applied to the earnings of said carrier to pay its fixed charges and operating expenses; and the effect of adopting said rates would be to render unproductive the capital invested (by the Chicago, Rock Island & Pacific Railway Company) in its said railroad property, and to make insolvent many, if not all of the railroad corporations transacting business in said State of Iowa."

Your honorable Board is now asking the Supreme Court of the State to recognize its right to establish such rates and to enforce them though the effect be to drive the railway corporations of the State into insolvency. The admitted character of this schedule, the determination of your honorable Board to enforce it, with confessed knowledge as to the effect of such enforcement, added to other causes, all of which threaten to convert an already accomplished reduction into a destruction of dividends, has created an impression in the public mind, as you must know, that the "present actual cash values" of railroads in the State of Iowa are lower than they were a few years ago and higher than they will be a few years hence. Any attempt to make a more specific statement would consist in the expression of opinions which would change as the conditions change, and be as indistinct as the "idea" which your honorable Board has conceived "of what was contemplated in the legislative mind."

Respectfully yours,

W. G. PURDY,

Vice-President.

W. W. AINSWORTH, Esq., *Secretary Board of Railroad Commissioners, Des Moines, Iowa.*

HUMESTON & SHENANDOAH RAILROAD COMPANY, }
BURLINGTON, IOWA, Oct. 18, 1888. }

W. W. AINSWORTH, *Secretary Iowa Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Mr. E. C. Murphy, General Manager, has referred to me your letter of the 4th inst., requesting him to state the present cash value of the road. The property has not materially changed in value during the past year; and I do not feel any more competent to give you a correct estimate of its actual cash value than I did at the time when the subject was up a year ago. Will it not be satisfactory to the Board if reference is made to the correspondence that was had between us at that time, relating to the matter?

Yours truly,

W. W. BALDWIN,

President.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, }
GENERAL AUDITOR'S OFFICE, CHICAGO, October 16, 1888. }

W. W. AINSWORTH, Esq., *Secretary Iowa Railroad Commissioners:*

DEAR SIR—In regard to the questions referred to in yours of the 18th, we would respectfully state that we know of no intelligent basis upon which the capital stock of the Chicago, Burlington & Quincy Railroad, can be apportioned between Iowa and other States. A very crude estimate might be made by pro rating between the States in proportion to road mileage and if you so request we can send you a calculation on that basis.

The same holds true in regard to the value of equipment for Iowa. Since the consolidation of the Iowa road with the Chicago, Burlington & Quincy the equipment procured is used more or less for the whole system, the amount in any State being varied as traffic demands. A mileage approximation could also be made and reported if so ordered by you.

We notice that in the printed report for year ending June 30, 1887, that an estimate was made in your office showing \$11,337,130.17 as capital stock for Iowa, but we are unable to determine the basis used.

Yours truly,

JNO. L. LATHROP,
General Auditor.

APPENDIX A.

ADJUSTMENT OF COMPLAINTS.

ADJUSTMENT OF COMPLAINTS.

HEATON FUEL COMPANY AND THE COUNCIL BLUFFS
WATER WORKS COMPANY

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

*Excessive switching
charges.*

Filed September 18, 1887.

DECISION OF THE COMMISSIONERS.

Complainants set out that prior to July 1, 1887, the respondent was charging the switching rate of two dollars per car for all loaded coal cars sent to the Council Bluffs City Water Works Company at their subsiding reservoirs and engine house from other lines; that on July 1, 1887, said corporation raised the switching rate to five dollars per car. To sustain these allegations complainants filed receipted expense bills. Complainants asked that the rate be fixed at two dollars per car in ten to fifteen car lots. To this complaint Mr. Marvin Hughitt, President of the respondent railway company, replied admitting the former rate to have been two dollars, and also admitting that the rate had been advanced to five dollars per car; that it was 2.75 miles from the yards of his company to the engine house; that there are no other industries situated on this track, and that a rate of five dollars per car was not unreasonable, but that recently a proffer of a less rate had been made when a number of cars were switched at one time.

To this reply complainants say that the tender of three dollars a car on five cars or more they do not regard as very liberal, and suggest as a reasonable rate five dollars for a single car, from one to five cars three dollars per car, and from five cars and upward two dollars per car. General Manager J. M. Whitman replied for the company that the track was used years ago, before the construction of the Union Pacific bridge as a transfer track in reaching the ferry across the Missouri river, and has since been used for storing cars; that to do this switching it is frequently necessary to first remove the standing cars, and that under the circumstances the respondent company would prefer to do no switching.

The Commissioners called the attention of Mr. Whitman to the fact that the track was also being used in transporting material for the wagon and street car bridge being constructed across the Missouri river at the foot of Broadway, to which Mr. Whitman replied that there would be about seven

hundred cars of this material, and that it would be shipped in train load lots, and would all be done in a very short time.

At this stage the further consideration of this case was suspended pending the decision of the courts in the Dubuque switching case previously passed upon by the Commissioners, in which the authority of the Commissioners under the law to order the switching of cars from other lines was controverted by the railroad companies interested. The Twenty-second General Assembly, among other legislation regulating common carriers, provided as follows: "And any common carrier may be required to switch and transfer cars for another, for the purpose of being loaded or unloaded, upon such terms and conditions as may be prescribed by the Board of Railroad Commissioners."

Acting under this law, and the facts presented in the case, the Commissioners are of the opinion that a rate of five dollars for a single car, eight dollars for two cars, nine dollars for three cars, ten dollars for four cars, eleven dollars for five cars, and two dollars a car for six cars or more switched at any one time, would be a reasonable rate for the service, and recommend the adoption thereof.

Des Moines, Iowa, May 24, 1888.

WATSON THOMPSON, CLINTON, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Refusal to switch cars.

Filed September 14, 1887.

On September 13, 1887, Watson Thompson, engaged in the milling business at Clinton, Iowa, complained that respondent refused and still continues to refuse to switch cars of coal to his mill when drawn from What Cheer coal mines by the Burlington, Cedar Rapids & Northern Railway Company. The respondent company owns the only switch track to complainant's mill, and the refusal to switch only applies to competing points.

This case seems to involve substantially the points decided by the Commissioners in the case of the Board of Trade of Dubuque vs. the Illinois Central Railway and the Chicago, Milwaukee & St. Paul Railway Company, in which it was ordered that the cars must be switched.

The companies refused to submit to the rulings of the Commissioners and the case was taken into the courts by the Attorney-General, at the instance of the Commissioners, as is by law provided.

Pending the decision of this case, complainant writes that he is now using Illinois coal. April 20th, complainant writes that his complaint may be dismissed. It is ordered that this case be closed without prejudice.

Des Moines, Iowa, May 1, 1888.

JOSEPH YORK, ZENORSVILLE, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Discrimination.*

Filed September 28, 1887.

Joseph York, coal operator and miner, came into the Railroad Commissioners' office Sept. 28, 1887, and made complaint against the Chicago & Northwestern Railway Company because of discrimination. He states he owns a coal mine in Zenorsville, Boone county; his mine is from three to three and one-half miles from Gilbert, a station on said road. It costs him seventy-five cents per ton to haul his coal from his mine and put it on the cars. Is charged seventy-seven cents per ton from Gilbert to Radcliffe, a distance of twenty-five miles. The railway company has mines of its own at What Cheer and Muchakinock, and the rate from these mines to Radcliffe was first, \$1.50 per ton; then it was reduced to \$1.40. That he went to Radcliffe and made arrangements with the station agent there to handle his coal, as he had customers there who wanted his coal, as it was considered superior coal. He bought lumber and engaged a man to build a coal house. Under date of Sept. 23, the agent at Radcliffe wrote to Mr. York that the coal house was about completed, but "our business seems to be spoiled here, as the rate from What Cheer has been reduced from \$1.40 per ton to \$1.00."

His complaint is that while the company has reduced rates from What Cheer it has not made a corresponding reduction from his mine to Radcliffe.

This case is closed by the agreement of the railroad company, Oct. 24, 1887, to fix the rate from Gilbert to Radcliffe at 52.5 cents (the rate fixed by the Commissioners as reasonable for that distance in the Glenwood case), and an agreement to refund all charges in excess of that rate after this decision was announced.

Des Moines, Iowa, May 1, 1888.

J. S. BAILEY, SEARSBORO, IOWA,

VS.

CENTRAL IOWA RAILWAY.

} *Stock killed.*

Filed September 27, 1887.

DECISION OF THE COMMISSIONERS.

On September 26, 1887, Mr. Bailey writes the Board that his cow was killed on August 31st, at the road crossing on his farm, north of Searsboro. He states that the whistle was not sounded as required by chapter 104, laws of the Twentieth General Assembly.

Mr. Dudley, receiver, claims that the company is not liable, having complied with the provisions of the law.

Mr. Bailey claims that very many trains run on this road without sounding the whistle, and introduces witnesses to show the day and dates when the law was not complied with. Mr. Dudley, receiver, produces statements of his engineers denying the charges specifically.

Failure to obey the law carries with it a penalty. The Commissioners, not having the power to enforce the penalty, would suggest that Mr. Bailey's remedy is with the courts in this case. See section 2, chapter 104, acts of the Twentieth General Assembly of Iowa.

Des Moines, Iowa, August 31, 1888.

A. A. DORN, NEOLA, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.

Excessive rates.

Filed October 3, 1887.

Complainant alleges that previous to September 1, 1887, the rate on hogs per car from Neola, Iowa, to Omaha, Neb., was \$11.20, and that since that date the rate has been advanced to \$20.50 per car, which rate is excessive. To this allegation General Manager St. John replied: "Until recently the Union Pacific charged us \$4.60 for hauling the car from Council Bluffs to Omaha stock yards. An arrangement was made with the Union Pacific by which we absorbed the bridge toll on shipments of merchandise on account of jobbers at Omaha making the same from points in Iowa to Council Bluffs as to Omaha. It was not intended, however, to absorb the bridge toll on live stock, although a few cases occurred in which it was done through error. Since September 1st the Union Pacific has raised the rate on hogs from Council Bluffs to Omaha stock yards and packing-houses to \$8 00 per car. It would obviously be impossible for us to absorb this out of a rate of \$14 00 per car, as it would leave us but \$6.00 out of the rate to Council Bluffs. We have therefore named the old mileage rate of \$14.00 per car, Neola to Council Bluffs, which is in accordance with the tariff in effect ever since the Commission was established." On December 3d General Manager St. John further writes:

CHICAGO, ILL., December 3, 1887.

W. W. AINSWORTH, Esq., *Secretary Iowa State Railroad Commission, Des Moines, Iowa:*

DEAR SIR—Your esteemed favor of the 10th would have been replied to earlier, but it was necessary for our general freight agent to take up the matter referred to with the other Iowa roads. A meeting was held a few days since and the matter was settled upon what was considered an equitable basis.

Taking up the subject of your letter I would state that previous to the circular of June 21st we charged the mileage from Neola to Council Bluffs, which was \$14 00 per car. The June circular made all freight same rate to Omaha as to Council Bluffs, but no hogs were carried until August, when it was discovered (one or two cars being shipped), "all freight" included live stock. In addition to this a rate on hogs was put in at 7 cents per 100 pounds, minimum weight to the car, 16,000 pounds. There being no facilities for weighing, the shipper from Neola to Council Bluffs got the benefit of the minimum weight, 16,000 pounds, at 7 cents per 100 pounds or \$11.20 per car. This was a hardship to the packing-houses on our line in Iowa, at Council Bluffs, Greendale and Atlantic, as they paid the old tariff rate. The South Omaha packing-houses were able to come over and take the Iowa hogs while the Iowa packing-houses could not go to Nebraska on the same terms, having to pay the bridge toll and add it to the rate from Council Bluffs. At the meeting before referred to it was decided to return to the old mileage basis per car at Council Bluffs, so as to put all packing houses in Iowa on the same basis, and a rate of \$6 00 per car additional will be charged over Council Bluffs, mileage rate to South Omaha. All roads have agreed to this, and I beleive it is the only equitable basis on which the business can be handled so as to do justice to the different packing interests in your State. Trusting that this explanation will be satisfactory, I remain

Yours, very respectfully,

E. ST. JOHN,

General Manager Chicago, Rock Island & Pacific.

On April 28, 1888, complainant writes that case may be dismissed without prejudice to him, and it is so ordered.

Des Moines, Iowa, May 1, 1888.

WM. G. BEED, HAMPTON, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY.

Refusal to transport loaded cars fifteen miles off their line to Hampton, Iowa.

Filed October 4, 1887.

In the above entitled case Wm. G. Beed, a miller, at Hampton, Iowa, complains that he had made arrangements for purchasing grain (for his mill), between LeMars and Cherokee, Iowa, for transportation over the Illinois Central Railroad to Ackley, and thence fifteen miles over the Central of Iowa to Hampton. That his correspondents at Meriden loaded a car for him, and that the Illinois Central Railroad refused to transport the same over their line of road.

Correspondence with the officials of the Illinois Central Railroad substantiate the truth of the statement of Mr. Beed, and in justification they set up that they are not required and cannot afford for lack of cars, to send their rolling stock off on other roads. Later correspondence from both the railroad officials and Mr. Beed reveal that the former have complied with the demand of the latter and are furnishing cars and transportation as asked. We therefore consider the case closed without prejudice.

Des Moines, Iowa, May 2, 1888.

C. W. SMITH, BELMOND, IOWA,

vs.

MASON CITY & FORT DODGE RAILROAD CO

Damage to oats.

Filed October 4, 1887.

DECISION OF THE COMMISSIONERS.

In March, 1887, complainant shipped several cars of grain, and among them a car of oats from Meservey to Belmond. He claims that the car door was opened and some of the oats taken out and that while the door was open the snow blew in and damaged the oats to the extent of two cents a bushel.

A copy of the complaint was sent to respondent and General Freight Agent J. H. Kelley replied that "at the time the shipment was made we had no agent at Meservey, in fact Meservey at that time was nothing but prairie and Mr. Smith of course when he shipped the grain assumed the responsibility of its loading. The records that we have in our possession show clearly that when he loaded the grain he carelessly left one of the doors open and as it was stormy weather the car was wet by snow. Our trainmen took the car from Meservey to our next station beyond Meservey and left it there for transfer, when the agent closed the door and had it properly sealed and cleated. Belmond is the junction point with the Burlington, Cedar Rapids & Northern who transferred the freight to Chicago." Mr. Kelley further stated that "He was satisfied that the agent at Belmond attended to the car just as soon as the weather and time would permit him. All the damage the grain suffered was caused as already stated, by the snow beating into the car during its transportation of ten miles on our road "

The complainant insisted that there was a station and side track at Meservey and this was admitted in a subsequent letter from Mr. Kelley. On November 21, 1887, the complainant filed his affidavit to the effect that on the 25th day of February, 1887, he loaded two cars, one numbered 118, the other 4,252, with Prince white oats, graded No. 2. That he closed all the doors and nailed or fastened them with cleats. That the oats were perfectly dry when loaded. That both cars were sold at Milwaukee on the same day, March 14, 1887, by the same party. That car No. 118 brought 29.5 cents per bushel as condemned oats, while car No. 4,252 sold as No. 2 and brought 31.5 cents per bushel, and also attached bills of commission merchant to show this fact.

On December 24, 1887, Mr. Kelley again wrote the Commissioners saying "This company will admit of course the truth of Mr. Smith's oath that he nailed or fastened them with cleats," but claimed that if he did so, that the respondent company must have placed them on the tracks of the Burlington, Cedar Rapids & Northern in that condition. Mr. Kelley further claimed that the fact that complainant paid the charges released the company of all responsibility after the freight was paid and that the damages,

if any, occurred after the arrival of the car at Belmond. On May 5th complainant filed the following affidavit:

C. W. SMITH

vs.

} *In re claim.*

MASON CITY & FORT DODGE RAILROAD CO., }

STATE OF IOWA, { ss.
WRIGHT COUNTY, }

I, C. W. Smith, being first duly sworn on oath depose and say, with reference to my claim against the Mason City & Fort Dodge Railway Company as follows:

1. The freight was paid to Belmond before cars left Meservey.
2. I paid the freight to D. E. Packard, agent Belmond on the 27th of February, 1887.
3. There was some stormy weather during time cars were in charge of Mason City & Fort Dodge Railway.
4. Agent Burlington, Cedar Rapids & Northern reported door open and snow blown in when he received the car.
5. Agent said he couldn't tell how much snow was in the car. He could see snow had blown in at open door.
6. I do not know as I had nothing to do with the transfer but suppose Mr. Packard the agent did notify Burlington, Cedar Rapids & Northern that cars were on transfer.
7. Only know of door being open by statement as above of Burlington, Cedar Rapids & Northern agent.
8. I suppose agent Mason City & Fort Dodge billed the cars as he gave me bill lading, copy of billing sent to Railway Commissioners some time ago.
9. I did not look after billing of cars from Belmond to Chicago, as I billed cars from Meservey to Milwaukee. Can't say about custom as this was first shipping of the kind from Meservey.
10. The cars were at Meservey two or three days after being loaded and doors closed before they were brought to Belmond.

C. W. SMITH.

Subscribed and sworn to by C. W. Smith before me and in my presence this May 3, 1888.

BENJ. P. BIRDSALL,

Notary Public.

[SEAL]

The statement of Mr. Kelley in his first letter that the records that he had in his possession showed that complainant left the door open at Meservey and the further admission that the weather was stormy and the doors were open when the cars reached Belmond established the fact that the damage was done while the car was in respondent's charge. The affidavit of complainant shows that he paid the freight before the cars left Meservey. This answering the question raised by Mr. Kelley that complainant waived his claim for damages by paying freight as the damage had not occurred at the time the freight was paid. The only question left for the Commissioners to determine is whether complainant properly closed the doors at Meservey. This fact is sworn to by complainant and Mr. Kelley in his second letter admits the correctness of complainant's affidavit. The Commissioners are of the opinion that the oats were damaged while in the possession of respondent and recommend that proper restitution be made complainant.

Des Moines, Iowa, August 9, 1888.

H. E. HAMMOND, CARROLL, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Refusal to furnish cars.

Filed October 4, 1887.

DECISION OF THE COMMISSIONERS.

H. E. Hammond of Carroll, on October 2d, complains that he ordered for domestic use a car load of coal from the Buckeye Coal Company, Bussey, Greene county, Iowa, and that the Chicago, Rock Island & Pacific Railway Company declined to furnish a car for transporting the coal. He charges his as discrimination and an agreement between the railway company and the coal dealers to prevent coal being shipped to any but dealers.

The answer of the railway company is that owing to the scarcity of cars they had been compelled to decline loading cars with coal for points off their own line, but if the connecting road will furnish cars will be glad to load them. In this case the car of coal would be hauled twelve miles on the Chicago, Rock Island & Pacific and thirty-five miles on the Chicago & Northwestern.

The case involves the rights and duties of railroad companies with regard to the use of their own cars.

The law says "It shall be the duty of any railroad corporation when within its power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor for the transportation of any and all kinds of freight, and to receive and transport such freight with all reasonable dispatch and to provide and keep suitable facilities for the receiving and handling the same at any depot on the main line of its road; and also receive and transport in like manner the empty or loaded cars furnished by any connecting road."

In the report of the Railroad Commissioners for the year 1880, page 117, complaint of Alex. Rich vs. Illinois Central Railroad Company, the Commissioners held that while the law requires the railroad companies to draw the cars of other roads tendered them, it does not require them to furnish cars for the transportation of freight from its own line and upon the line of another road. They see no reason to modify this interpretation of the law.

A railroad company may and when cars are plenty generally allows its cars to go wherever the consignor directs, but the law does not require it to send its cars off its own line to do the business of other roads.

In this case the Commissioners are of the opinion that the Chicago, Rock Island & Pacific Railway could in the exercise of its discretion, properly decline to allow its coal cars to be loaded for points on other railroads.

Des Moines, Iowa, April 6, 1888.

SUPERVISORS OF JONES COUNTY, IOWA, VS. CHICAGO & NORTHWESTERN RAILROAD COMPANY.	}	<i>Refusal to switch.</i>
--	---	---------------------------

Filed October 10, 1887.

In the matter of the complaint of Supervisors of Jones County, Iowa, against the Chicago & Northwestern Railway Company of October 6, 1887, for refusal to switch cars over on the track of the Chicago, Milwaukee & St. Paul Railway, after correspondence with the aforesaid company's officials, in which they deny their responsibility in the matter of switching and refuse to comply with demands made, the complaint was on April 21, 1888, withdrawn by complainants.

Des Moines, Iowa, May 1, 1888.

W. G. DICKEY, MAXWELL, IOWA, VS. CHICAGO, MILWAUKEE & ST. PAUL R'Y CO., AND CHICAGO, ST. PAUL & KANSAS CITY R'Y CO.	}	<i>Unreasonable rates.</i>
--	---	----------------------------

Filed October 23, 1887.

DECISION OF THE COMMISSIONERS.

Mr. W. G. Dickey on October 25th complains that he was charged \$2.20 per ton on coal from Valeria to Maxwell, a distance of forty miles; twenty-three miles of this haulage being on the Chicago, St. Paul & Kansas City Railway, and seventeen miles on the Chicago, Milwaukee & St. Paul Railway. The rate fixed for this service by the tariff established by the Commissioners would be sixty-six (66) cents per ton for this haulage.

Mr. Tucker, assistant general manager of the Chicago, Milwaukee & St. Paul Railway, says that his company on a car of fifteen tons will earn but \$4.54 while the car will be in use in this traffic an average of four days. The Commissioners practically decided this case in their letter of November 4th, to Mr. Tucker, which is here appended:

DES MOINES, IOWA, Nov. 4, 1887.

J. F. TUCKER, *Assistant General Manager Chicago, Milwaukee & St. Paul, Milwaukee, Wis.*

DEAR SIR—Your letter of October 31st received and contents noted. In finding the standard of reasonable rates for haulage of coal in Iowa the Commissioners sought to establish some principle that would serve as a

measure to regulate changes by, and they believe that the rates made will afford a reasonable profit on the entire business. The case in point is extreme, and to a limited extent your criticism is just. The Commissioners see no reason why cars should be allowed to remain two, three, or more days at the point of loading or unloading, and would suggest that a charge for each day's delay beyond a reasonable time for unloading would be perfectly legitimate. With regard to the rates for hauling coal, there seems to be a great difference in the views of different railway companies—they are informed, that coal is hauled from Muchakinock, Des Moines and White Breast to Council Bluffs and Omaha at seventy-five cents per ton—and they have had their attention called to this by the Governor as proof that the rates voluntarily fixed by the railway companies were so much lower than those fixed by the Commission, and that the latter were much too high. They have, however, declined to modify them on the conviction that in the aggregate they were just to all parties. It is difficult for them to arrange any maximum rate that will give a reasonable profit in every instance, but they believe they have come as near to a fair standard applicable to all cases as they can readily do.

Des Moines, Iowa, April 19, 1888.

MOORE & GILL, KANSAS CITY, MO.,

VS.

KANSAS CITY, ST. JO & COUNCIL BLUFFS RAIL-
ROAD COMPANY.

} Overcharge.

Filed November 1, 1887.

DECISION OF THE COMMISSIONERS.

The complaint is that Moore & Gill were charged by the Kansas City, St. Jo & Council Bluffs Railroad Company from some point in Iowa to Kansas City, the same amount on 8,000 pounds that they would have been charged had the car contained 38,000 pounds.

The Iowa law does not fix the amount of the car load; and if it did, this case would not properly come before the Commission, as it is inter-State commerce.

Des Moines, Iowa, April 6, 1888.

L. M. FOWLER, WATKINS, IOWA,

vs.

} *Overcharge.*

CHICAGO & NORTHWESTERN RAILWAY COMPANY. }

Filed November 4, 1887.

DECISION OF THE COMMISSIONERS.

On November 2, 1884, L. M. Fowler of Watkins, Benton county, writes the Commissioners that he shipped a light top buggy over the Chicago & Northwestern to Cushing, on which he was charged freight of \$11.00, the rate being 55 cents per hundred on an estimated weight of 2,000 pounds. He claims an overcharge of \$6.00. The reply of the railway company was that the buggy was charged in accordance with the western classification; had it been crated, flat and compact, the rate would have been one and one half first-class on actual weight.

The distance from Watkins to Cushing is about two hundred and fifty miles; the rate is the same as charged by the Iowa lines for buggies shipped as this was; there was no discrimination. As a general revision of the State tariffs is to be made very soon, it is not regarded as desirable to select a single case to determine whether former tariffs were reasonable.

Des Moines, Iowa, April 19, 1888.

COAL DEALERS OF AURELIA, IOWA,

vs

} *Appropriating fuel belonging to Aurelia dealers.*

ILLINOIS CENTRAL RAILROAD COMPANY. }

Filed November 7, 1887.

In the above case it was set out by A. Frazer et al. that the coal traffic at Aurelia, Iowa, had been seriously hindered, and both dealers and consumers made to suffer serious loss, by the action of employes of the Illinois Central Railroad, diverting and using the coal owned by and shipped to the complainants, and that serious inconvenience and some suffering was caused thereby. On representation of these facts by the Commissioners to the Illinois Central Railroad Company, the facts, as alleged by the complainants, were conceded by the company, but in defense it was plead "that owing to shortage, both of cars and in production of coal, shipments to coal dealers have necessarily and to some extent been diverted at the mines. In no case has this been done where the coal was not absolutely needed for the running of our engines and keeping trains in motion. The officers in Iowa had to

face one of two difficulties: stop running trains or get all the coal that could be secured at the mines."

On April 28th, the complainants acknowledged full and complete satisfaction as to the above complaint, and the case is hereby closed.

Des Moines, Iowa, May 1, 1888.

A. JOHNSTON, TINGLEY, IOWA,

VS.

HUMESTON & SHENANDOAH RAILROAD COMPANY
AND KEOKUK & WESTERN RAILROAD COMPANY.

} Overcharge.

Filed November 21, 1887.

DECISION OF THE COMMISSIONERS.

A. Johnston, of Tingley, Iowa, sends expense bill of car of coal from Centerville to Tingley, and complains of overcharge. The coal was consigned to C. C. Bosworth, and from Centerville to Van Wert, a distance of fifty-eight miles, the charge on 40,300 pounds was \$13.20, and from Van Wert to Tingley, a distance of twenty-five miles, the charge was \$13.90. Under the decision in the Glenwood case (The State vs. the Chicago, Burlington & Quincy Railroad Company), the rate from Centerville to Van Wert would be \$13.60, and from Van Wert to Tingley, twenty-five miles, \$7.35, making a total of \$21.15, an overcharge of \$6.35 by the first named respondent. The "Glenwood coal rate" was fixed for class A roads. The respondent road, the Humeston & Shenandoah Railroad Company, is a class C road, earning but \$1,537.00 per mile, and the Commissioners are of the opinion that a rate of 33½ per cent greater than the rate fixed for A roads would not be excessive in this case. This would make the charge from Van Wert to Tingley \$8.46, instead of \$13.90, as charged, and they recommend a refund of the difference, \$4.44.

Des Moines, Iowa, April 19, 1888.

NOAH WARNSTAFF, GRAND RIVER, IOWA,

vs.

BURLINGTON & MISSOURI RIVER RAILWAY COMPANY AND
HUMESTON & SHENANDOAH RAILWAY COMPANY.

} *Lost goods.*

Filed November 7, 1887.

DECISION OF THE COMMISSIONERS.

On November 7, 1887, Noah Warnstarff, of Leon, Iowa, complained that in the shipment of a stock of goods from Table Rock, Nebraska, to Grand River, in Decatur county, Iowa, over the Burlington & Missouri River Railway and Humeston & Shenandoah Railway about a year previous, that one box of goods valued at two hundred dollars was lost in transit. The attention of the above named respondent companies was called to the claim by the Commissioners, and on January 7th, 1888, a letter was received from complainant stating that his claim had been settled. Ordered that the complaint be dismissed.

Des Moines, Iowa, April 19, 1888.

D. W. TOWNSEND, LE MARS, IOWA,

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

} *Appropriation of coal.*

Filed November 9, 1887.

DECISION OF THE COMMISSIONERS.

D. W. Townsend, of Le Mars, Iowa, complains that the Illinois Central Railroad Company has been appropriating his coal in transit to the use of the company, and has failed to promptly and satisfactorily settle with him for the same.

The attention of the company was called to the complaint, and on December 29, 1887, complainant writes that he has received payment for the coal taken, and that the complaint may be dismissed. It is so ordered.

Des Moines, Iowa, April 19, 1888.

C. H. MARSH, GRINNELL, IOWA,

VS.

E. L. DUDLEY, RECEIVER OF THE CENTRAL
IOWA RAILWAY.

*Cattle killed at highway cross-
ing.
Failure to stop and register at
Montezuma Junction.*

Filed November 12, 1887.

DECISION OF THE COMMISSIONERS.

On October 5th, the north bound passenger train of the Central Iowa Railway Company ran into a drove of cattle belonging to Mr. Marsh at a highway crossing north of the junction with the Grinnell & Montezuma branch of this road, and killed four of them. Mr. Marsh claims that the engine did not whistle at the distance required by the statute, and that the train failed to stop and register at the junction. This violation of a statute of the State and established rule of the company he claims entitles him to damages. The Receiver states in reply that the whistle was sounded for the crossing (this is probably correct, as Mr. Marsh heard a whistle which he thought was at the junction), and that the train was not running at an unusual rate of speed. He also states that "north bound trains do not register at Grinnell and Montezuma Junction, but south bound trains are required to register, so that trains from Montezuma can know what trains have passed, and whether they have a right to proceed." It is not stated in the papers of the case whether the railway was fenced or not on each side of this crossing. The presumption the Commissioners proceed upon is that it was, and the cattle were killed at a place where the company had no right to fence. If this is correct the railroad seems to have complied with all legal requirements at road crossings.

Des Moines, Iowa, April 6, 1888.

PATRICK GRIFFIN, GRAND RIVER, IOWA,

VS.

HUMESTON & SHENANDOAH RAILROAD
COMPANY.

*Overcharge on car load of
corn.*

Filed November 14, 1887.

DECISION OF THE COMMISSIONERS.

On November 12, 1887, Patrick Griffin complains that he was overcharged on a car load of corn from Clearfield to Grand River, a distance of thirty miles. The charge on the car load in the bill rendered was \$40, or ten cents per hundred on 40,000 pounds. This is the rate that has been in use on the

railroad for two years, and has been charged to all parties shipping corn. The actual amount shipped was 718 bushels shelled corn; weight 40,208 pounds.

The company has uniformly, it is claimed, and their local freight tariff shows this, charged this rate to all parties shipping corn this distance. The Commissioners do not regard this as, under the conditions of the road, an unreasonable rate. Mr. Griffin had paid the same rate before, but this car was of larger capacity, and contained more than twenty tons.

Des Moines, Iowa, April 6, 1888.

FRANK W. HILL, MAXWELL, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

} Overcharge.

Filed November 16, 1887.

DECISION OF THE COMMISSIONERS.

On November 16, 1887, Mr. Hill writes the Board that he paid the Minnesota & Northwestern Railway Company six cents per hundred pounds for hauling a car of flour from Waterloo to Melbourne, sixty miles, while the Chicago, Milwaukee & St. Paul Railway Company charged him seven cents per hundred pounds for hauling flour from Melbourne to Maxwell, a distance of sixteen miles. The answer is that the charge of seven cents is the regular tariff, and the rate from Waterloo is probably a special rate. As the entire subject of rates in the State will shortly come up for adjustment, the Commissioners prefer not to complicate this matter with individual cases.

Des Moines, Iowa, April 6, 1888.

W. C. EARLE, WAUKON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Hogs killed in transit.

Filed June 14, 1888

On June 12, 1888, W. C. Earle of Waukon, writes the Commissioners that he lost some hogs in transit from Waukon to Chicago by a railway accident, and that other parties who had suffered at the same time had been paid their losses.

The complaint was referred to Mr. Tucker, assistant general manager, who notifies the Commissioners that the claim will be paid, although he denies any legal liability for the loss. This, when paid, disposes of the complaint.

Des Moines, Iowa, July 31, 1888.

[July 16, 1888, a letter was received from Mr. Earle, saying: "Our claim
* * * has been paid in full, owing to the interference of the
Board. Many thanks for same." Case closed.]

E. C. WILSON, VAN WERT, IOWA,

vs.

HUMESTON & SHENANDOAH RAILROAD COMPANY.

} *Injury to stock.*

Filed November 22, 1887.

On November 21, Mr. Wilson writes the Commissioners that the Humeston & Shenandoah Railroad runs through his forty acres of land; the track is not fenced; that there is a bridge in the field one hundred feet long and twenty-five feet high. On the night of November 18th this mare was running in the field and fell off the bridge, injuring her severely and rendering her useless. He asks the Commissioners to assist him in getting pay from the company, placing his damages at one hundred dollars. The attention of the receiver was called to the complaints, who disclaimed liability, but on January 28, 1888, paid the amount of the claim in full. It is but justice to the receiver to state that Mr. Wilson informed the Commissioners and the company that he was in indigent circumstances and too poor to employ a lawyer to prosecute his claims in the courts.

Des Moines, Iowa, April 6, 1888.

E. F. BROCKWAY, AINSWORTH, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} *Overcharge.*

Filed December 9, 1887.

In the matter of the complaint against the Chicago, Rock Island & Pacific by E. F. Brockway of Ainsworth, Iowa, regarding overcharge on cattle, hay, etc., and discrimination in favor of Chicago. After investigating the matter thoroughly and receiving a proposition from the Chicago, Rock

Island & Pacific Railway Company, to refund any overcharges made different from schedule rates, the complaint was withdrawn and case closed.

By order of the Board.

Des Moines, Iowa, May 2, 1888.

J. FRASER, HOLMES, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAIL-
WAY COMPANY.

} *Trespassing on land.*

Filed November 23, 1887.

The complainant resides about midway between Clarion and Goldfield stations on respondent's road, at a point at which the people wanted a side-track put in. Complainant agreed to sell the company, for the purpose named, a tract of ground one thousand feet long by one hundred and ten feet wide. Pending the payment of the purchase money respondent took possession of the ground and put down the side track. Several letters were written looking to an adjustment of this complaint, and on July 18, 1888, a letter was received from complainant to the effect that the matter was settled. Ordered that the case be marked settled.

August 8, 1888.

R. H. SMITH, HOLSTIEN, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.,
ILLINOIS CENTRAL RAILROAD CO.

} *Y at Correctionville, Iowa.*

Filed December 30, 1887.

On December 30, 1887, R. H. Smith filed in the office of Railroad Commissioners a paper stating that the Illinois Central Company owned a line of railroad from Cherokee to Onawa, and that it intersects the Chicago & Northwestern Railway at Correctionville, and asks, under the provisions of section 1292 of the Code, that they be connected by a Y.

The railroad companies asked the Commissioners to defer the building of connecting tracks until the frost was out of the ground. Mr. Smith subsequently notified the Board that the connection between the roads had been made as asked for.

This closes the case.

Des Moines, Iowa, August 30, 1888.

A. C. & T. G. TASKER, ONSLOW, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} *Rebates claimed on hay.*

Filed January 3, 1888.

In the above entitled case the complainants set forth that on November 23, 1886, they shipped a car load of hay over the Chicago & Northwestern Railway from Gray, Iowa, to Cedar Rapids, (car No. 31,374); that they were to receive 50 per cent rebate on the same as per contract with the company and which rebate they had received on cars numbered 32,536, 15,304, 18,616, 31,776, 8,686 and 2,820, over the same route. That the agent at Cedar Rapids refused to pay the rebate and they ask the Commissioners to enforce the contract.

On the representation of the above facts to the general manager, J. M. Whitman, of the Chicago & Northwestern Railway by the Commissioners, he acknowledged the claim and said it should be adjusted promptly. After much delay, on May 11, 1888, Mr. A. C. Tasker writes the Commission that his claim has been satisfactorily adjusted by the company.

Case closed.

Des Moines, Iowa, May 23, 1888.

FRANK FORBES, OSAGE, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY
AND ILLINOIS CENTRAL RAILROAD.} *Inconvenient train connections.*

Filed November 25, 1887.

On November 19, 1887, Mr. Forbes calls the attention of the Commissioners to the connection made at the crossings of these roads near Charles City and expresses the belief that if these roads were run in the same interests that a close connection could be made between the trains at night as well as in the day. He claims that the traveling public is subjected to great annoyance by the failure to connect at this point and that the failure is the result of a disposition to annoy each other rather than use every effort possible for the accommodation of the public.

The railroad companies deny this and ask Mr. Forbes to make out a card that will accomplish what he wishes without breaking other connections that are now important. Further correspondence with the companies was followed by changes in the running time of both roads and on January 25th Mr. Forbes writes the Commissioners that the connections are now very

satisfactory and expresses a feeling of obligation to the Commissioners "provided they had any agency in procuring the changes."

The arrangements being entirely satisfactory the case is closed.

Des Moines, Iowa, April 20, 1888.

D. F. BUTIN, DES MOINES, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Damages for stock
killed, etc.

Filed January 19, 1888.

OPINION OF THE COMMISSIONERS.

On January 12, 1888, D. F. Butin, of Des Moines, Iowa, filed complaint against the above road for damages to hogs killed, for fences burned and asking repair of cattle crossing under a bridge on his farm, on the line of said road near Des Moines.

The attention of the railroad authorities being called to the complaint, on January 28th, Roswell Miller, General Manager, replied, saying the matter would be investigated. April 24th, Mr. Butin acknowledged satisfactory settlement of claim for fence burned. May 3d, General Manager Miller writes that the roadmaster has instructions to put broken stone under the bridge and put the cattle pass in good condition under the bridge, and to further investigate claim for hogs killed, a special agent was sent. September 28th, the General Superintendent writes: "I find upon investigation that Mr. Butin made an exorbitant claim for hogs killed and that we were unable to reach an adjustment, and discontinued negotiations."

The Board are of the opinion they can pursue the case no further profitably, as the claim is one for the courts to settle. Case closed.

Des Moines, Iowa, October 2, 1888.

In matter of condemning lands for additional depot grounds for the Cherokee & Dakota Railroad Company at Sheldon, Iowa.

STATE OF IOWA,

BEFORE THE RAILROAD COMMISSIONERS. }

DECISION OF THE COMMISSIONERS.

The Cherokee & Dakota Railroad Company, a corporation organized under the laws of the State of Iowa, has now in operation a railway from Cherokee, in the State of Iowa, to Sioux Falls, Dakota Territory, which line of railroad passes through the incorporated town of Sheldon, in O'Brien county. The railroad company asks the Commissioners, by virtue of authority conferred upon them by chapter 190 of the laws of the Twentieth General Assembly, to determine what lands are necessary for additional depot grounds for the reasonable transaction of the business, present and prospective, of such railway company.

On the 14th day of March, 1888, notice having been served on the alleged owners of the lands, in compliance with the statutes, as will appear from papers on file, the Commissioners proceeded to Sheldon and examined the depot grounds asked for by the petitioners, and made a plat or map of Sheldon, with the grounds sought to be condemned for depot purposes marked, and determined that the following described lands are necessary for the reasonable transaction of business, present and prospective, of such railway company.

In block 6 of said town of Sheldon, lots 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20, together with all the alleys in said block included within the boundaries of said lots; also that portion of Third avenue directly east of lots 13 to 20 inclusive, and between aforesaid lots 3 to 6 inclusive, in block 15. Also lots 3, 4, 5, 6, 7, 8, 9 and 10, of block 15, and the alleys included within said lots. Also that portion of Fourth avenue east of lots 7 to 10 inclusive, of block 15, and between these lots and lots 3, 4, 5 and 6, in block 16. Also lots 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11, block 16, together with the alleys included within said lots; also all that portion of Fifth avenue east of lots 7 to 11 inclusive, in block 16, and between said lots and lots 2 to 6 inclusive, in block 25; also lots 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11, in block 25, together with the alleys included within said lots. Also all that portion of Sixth avenue east of and between lots 7 to 11 inclusive, and between these lots and block 42 and the stock yards owned by the Chicago, Milwaukee & St. Paul Railway; also all of block 22.

The petitioners ask for authority to condemn lots numbered 9, 10, 15 and 16, in block 6; lots numbered 2, 5, 8 and 11 in block 16, and lots numbered 5, 8, 2 and 11, in block 25.

The above numbered lots being within the limits that the Commissioners regard as necessary for the reasonable transaction of the business, present and prospective, of the Cherokee & Dakota Railway Company.

The Commissioners, in compliance with the statute, make this, their certificate, to the Clerk of the District Court, that the lots heretofore described, viz.: parcels of land designated in the plat of said incorporated town of Sheldon as lots numbered 9, 10, 15 and 16 in block 6; lots numbered 2, 5, 8 and 11 in block 16, and lots numbered 5, 8, 2 and 11 in block 25, are necessary for the reasonable transaction of the business, present and prospective, of said railroad company.

(Signed)

PETER A. DEY.
SPENCER SMITH.

Sheldon, March 14, 1888.

C. B. STEVENS, DONNELLSON, IOWA,

vs.

CHICAGO, BURLINGTON & KANSAS CITY
RAILWAY COMPANY.

} *Fence destroyed by fire from
engine.*

Filed January 19, 1888.

On January 18, 1888, Mr. Stevens complained to the Commissioners that the railway company, on August 11th, 1887, had set fire to and destroyed the fences enclosing the pasture where his cattle were feeding, and that his cattle got out of the field. He paid certain amounts for fines and expenses in hunting up the cattle, and asks the expenses incurred be paid him by the railway company. The answer filed by the company denies legal liability, as the engine was inspected before starting on the trip, and found to be in "every respect in good condition, * * * handled by careful and skillful engineers," and that "all precaution possible to prevent fires," was used. Further correspondence with the officers of the road led to a settlement, and on August 28th Mr. Stevens writes the Commissioners that he has made a settlement in full for his claim, which closes the case.

Des Moines, Iowa, August 31, 1888.

D. B. BRYAN, BOUTON, IOWA,

VS.

} *Petition for station.*

CHICAGO, MILWAUKEE, & ST. PAUL RAILWAY CO. }

Filed January 25, 1888.

On January 24, 1888, David D. Bryan, postmaster at Bouton, Iowa, a town on the Chicago, Milwaukee & St. Paul Railroad, five miles from Perry and five miles from Woodward, petitioned the Commissioners for a depot building at that point. Petitioner claimed that at Bouton there was a dry goods and hardware store and a grocery store, a blacksmithshop and a grain and hog buyer. The petition was forwarded to the respondent, Mr. B. B. Campbell, superintendent of Chicago & Council Bluffs division, replied that there were seventy-four car loads of freight forwarded from Bouton during the year 1887, that the grain house and stock yards at that point were operated by the Perry grain and stock dealers; that a Mr. Breed, the grain dealer, built an office near the grain house in which he keeps a fire and gives passengers accommodations while waiting for trains. On April 21st, following, the complainant wrote the Commissioners that owing to poor crops for the past few years and the consequent lack of business that the matter might be dropped for the present. Ordered that the complaint be dismissed without prejudice.

Des Moines, Iowa, May 1, 1888.

ROBERT CRYLIE, GLIDDEN, IOWA,

VS.

} *Failure to furnish cars.*

CHICAGO, & NORTHWESTERN RAILWAY COMPANY. }

Filed January 26, 1888.

Robert Crylie of Glidden, Iowa, complains that on Thursday, December 29, 1887, he ordered a stock car for the following Saturday, to be loaded at the station of Glidden, on the Chicago & Northwestern Railway; that he drove his cattle in on Saturday morning; the car had not arrived, but that he had been assured by the station agent that it would be there in the afternoon; that he could ship his cattle that night; that the car did not arrive, and that he was thus obliged to hold his cattle in the yards until Monday noon, and that in meantime there was a severe storm; that his cattle did not get to Chicago until Wednesday morning, having been thirty-six hours on the way, and four days having elapsed from the time his cattle were driven from his feed lots; that by reason of such delays and negligence on the part of the respondent company, complainant has sustained a considerable loss,

which he asks respondent to make good to him. Complaint was submitted to J. M. Whitman, general manager of the Chicago & Northwestern Railway Company.

On May 5th complainant writes: "I desire to say that the matter has been adjusted by the railroad company to my entire satisfaction."

Ordered that the case be dismissed.

Des Moines, Iowa, May 10, 1888.

CITIZENS OF SLATER, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Petition for billing station.*

Filed February 1, 1888.

On February 1, 1888, a petition signed by W. P. Webb and thirty others of Slater, Iowa, was filed with the Commissioners, asking that said station be made a regular billing station for the receipt and shipment of local freight. In support of the request petitioners state that Slater is growing rapidly, and at present has about twenty business houses; also, that it is a crossing point with the Chicago, Milwaukee & St. Paul Railroad. To this complaint J. M. Whitman, for respondent, replied as follows: "There is but little business done at this station, and up to this time not sufficient to warrant the expense of side tracks, such as would be required for handling freight. We now have a joint agent at Slater, and it is my intention to put in a short siding in the spring; when this is done we will make it a billing station."

On April 20th, General Manager Whitman wrote the Commissioners that he had given instructions for the construction of a side rack at Slater, and that the work would be done as soon as possible.

Case closed.

Des Moines, Iowa, May 1, 1888.

T.W. FERGUSON, DALLAS CENTER, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge.

Filed February 1, 1888.

The complainant, T. W. Ferguson, is the proprietor of a harness shop at Dallas Center, Iowa. He states that he was charged by the respondent sixty-five cents as freight from Cedar Rapids on a roll of harness leather weighing eighteen pounds.

To this complaint W. W. Loomis, division freight agent for the Chicago, Rock Island & Pacific, replied:

I find that shipment in question was billed from Cedar Rapids to Grand Junction at thirty-five cents; transfer charges at Grand Junction five cents, and our charges, Grand Junction to Dallas Center, were twenty-five cents, making a total through charge of sixty-five cents on the shipment in question. Had this been delivered to our line at Cedar Rapids the expense would have been very materially less.

In answer to the reply of Mr. Loomis, Mr. Ferguson, the complainant, writes as follows :

DALLAS CENTER, IOWA, April 27, 1888.

Board of Railroad Commissioners:

The roll of leather on which overcharge occurred weighed seventeen pounds; freight charges, sixty-five cents. I got on February 10, 1888, twenty pounds from Cedar Rapids; charges forty cents; February 16, forty pounds, charges fifty-five cents; March 17, forty pounds, charges fifty-five cents—all by the way of Grand Junction, just the same as the other; seventeen pounds cost sixty-five cents, forty pounds cost fifty-five. The railroads ought to have a price. The agent here says the charge is as much on seventeen pounds as on one hundred, but why should it cost more on seventeen pounds than it does on forty, over twice as much weight and less freight, all come over the same railroad, and just as much transfer and as many roads to come over? Agent says that ten pounds cost as much as one hundred, but when the one hundred pound roll comes this theory don't hold out only in words. There should be an established price so you can depend on it. I have been here sixteen years, and I never saw any difference in the Des Moines & Ft. Dodge Railroad, but since the Chicago, Rock Island & Pacific got it there has never been two bills alike in my experience.

T. W. FERGUSON.

On May 4th complainant writes the Commissioners :

I find on the explanation of the overcharge that it was shipped over the wrong road, causing the excess on charge. Please return me the bill of goods and freight receipt and let matter drop.

Case ordered closed.

Des Moines, Iowa, May 10, 1888.

O. W. YOUNG, GLIDDEN, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO. }

Damages for failure to furnish cars.

Filed February 8, 1888.

DECISION OF COMMISSIONERS.

February 7th, O. W. Young of Glidden, Iowa, entered complaint against the above road for failure to promptly furnish car as agreed on for shipment of stock, by which failure he "was delayed from Monday noon, January 31st, until Wednesday night, February 1, 1888, in the company's stock yards at Glidden, which were in a filthy condition, with no racks or feed trough," that b/ such delay he was damaged largely by shrinkage, and also from 20 to 25 cents per hundred weight. The attention of the railway company being called to the complaint by the Board, February 8th, under date of March 26, 1888, they admitted the delay from January 30, to February 1st, in cars, but claimed it was unavoidable. The said condition of yards was caused by soft weather; and as to lack of feeding facilities, they had ordered racks and feed boxes to be constructed at once.

June 2, 1888, H. C. Wicker, Traffic Manager, writes, claiming that they made no agreement to furnish cars at any given time, and that they secured them as soon as possible, and denying responsibility for Mr. Young bringing his stock to the yards the 31st, two days before arrival of car.

As Mr. Young has failed after frequent requests to furnish evidence to controvert the statement of the railway company, the Board cannot sustain his claim for damages. Case closed.

Des Moines, Iowa, October 19, 1888

S. K. MEADE, ROCKWELL CITY, IOWA,

vs.

DES MOINES & NORTHWESTERN RAILWAY. }

Overcharge.

Filed February 2, 1888.

On January 30, 1888, Mr. S. K. Meade of Rockwell City, Iowa, made complaint to the Commissioners that the Des Moines & Northwestern Railway Company charged him 24.43 too much on shipments of butter and eggs from Rockwell City to Chicago, the shipment having been made in 1885, and asks the Commissioners to assist him in having the claim paid.

The attention of the officers of the company was called to the claim and on February 27, Mr. Meade wrote the Board that it was satisfactorily adjusted.

E. E. GASTON, VAN WERT, IOWA, }

vs.

WABASH WESTER RAILWAY. }

Station buildings in an unsuitable condition for passengers.

Filed February 10, 1888.

Mr. E. E. Gaston complains that he was compelled to wait in the passenger depot of the Wabash Western Railway at Ottumwa, with ladies and children; that there were three men drunk vomiting on the floor; that the room was cold without fire and that the agent did not come before the train left. Mr. Hayes, General Manager, denies the statement and says on the day mentioned there was a fire and there was no drunken men about. As Mr. Gaston's letter does not give the date it is probable that they refer to different days.

It is immaterial and the Commissioners are not inclined to verify the statements. It is enough to know that complaints of this kind would rarely be made if proper care was taken of the station houses. There seems to be generally a neglect of these matters. Drunkenness, loafing, smoking and profane or foul language should be rigidly excluded from the waiting rooms. Good fires, comfortable places to sit and due respect to the decencies of life should belong to the place provided by the company where passengers must wait for trains.

It should be the duty of the station agent or some other responsible party to see that these conditions are maintained.

By order of the Board of Railroad Commissioners.

Des Moines, Iowa, April 20, 1888.

GASPAR BROS., KINGSLEY, IOWA, }

vs.

CHICAGO & NORTHWESTERN RAILWAY CO. }

Extortionate rates.

Filed February 10, 1888.

On February 10, Gaspar Bros. of Kinsley, Plymouth county, Iowa, addressed the following letter to the Commissioners:

"The Chicago & Northwestern has the audacity of charging on local freight from Correctionville, to Kingsley from 9 to 17 cents per hundred, which is one-third the rate from Dubuque to Correctionville; hoping you will be able to adjust this matter for us, we are

Truly yours,

GASPAR BROS."

Correspondence with the railway company and the complainants followed, before however the Board was sufficiently advised to act upon the com-

plaint, the General Assembly passed a law changing the method of making rates in the State of Iowa. As all questions raised in this complaint will be acted upon in framing Iowa railroad tariffs it is not thought expedient to anticipate in special cases the general adjustment that will govern rates throughout the State.

The complaint is dismissed.

By order of the Board.

Des Moines, Iowa, April 20, 1888.

RICHARD WILLIAMS, IDA GROVE, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} *Failure to furnish cars.*

Filed February 14, 1888.

DECISION OF COMMISSIONERS.

On February 14, 1888, Richard Williams writes the Commissioners that he made an agreement with Patrick Scanlan, agent of the Chicago & Northwestern Railway Company, for two stock cars, to be ready for loading at Ida Grove at 2:15 P. M. on February 6, 1888. He came with his cattle at the time agreed upon, but the cars were not brought to the station until Tuesday, February 7. By direction of the agent he loaded at 8:30 of that day, and the car did not leave until 6 P. M. Mr. Williams claims an expense of feeding cattle at station of twenty dollars, and a shrinkage of from 500 to 1,000 pounds of beef.

Mr. Whitman, General Manager, in a letter dated February 23, denies the contract, but admits that the cars were ordered of the station agent on February 4, to be loaded February 6, but owing to the scarcity of cars the company was unable to furnish them until February 7. He further states Mr. Williams drove the cattle in the company's yards, which were in good condition, and fed them there; that the train left Mapleton at 3:50 and Ida Grove as stated by complainant, being detained one hour by other trains.

The question is, was Mr. Williams' order for cars at a certain time a contract with the company in which time was the essence of the contract? The law says: "It shall be the duty of any railroad corporation, when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, * * * and to receive and transport such freight with all reasonable dispatch." The Commissioners assume the statement to be true that Mr. Williams ordered his cars as any other shipper does, and his agreement with the agent was simply the promise of the agent to forward the order to the proper officer to be filled. It was probably not in the power of the agent to do more than notify the

person whose duty it was to distribute cars that Mr. Williams needed two cars at a particular time.

If this disposes of the special contract, the law has the qualification, "when in their power to do so." The company claim that they furnished the cars as soon as they could, and furnish affidavits to that effect; that the train left Ida Grove an hour late, being unavoidably detained. There is sworn evidence that it was not in the power of the company to furnish cars sooner than they were furnished.

The conditions developed in the complaint and answer, we think, under the law, would preclude a judgment for damages.

Des Moines, Iowa, November 20, 1888.

IOWA FLOUR AND OIL COMPANY, DES MOINES, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

} Discrimination

Filed February 18, 1888.

Mr. Joseph Cannon, manager of the Iowa Flour and Oil Company, on February 13, 1888, complained to the Board that flour was placed by the tariff in the fourth class, and the company was shipping fourth class goods for a distance of fifty miles or less at eight cents, but that they charge him fourteen cents on flour. This costs him at present rates five cents more than flour can be delivered to his customers by way of Chicago, double the distance. The attention of the company was called to this, and on March 7th Mr. St. John, General Manager, writes the Commissioners that they did exclude flour from those abnormally low rates. Further consideration developed the idea that this might work an injustice to millers located on their lines and they issued a new tariff, making it apply to flour as well as other fourth class matter.

This closes the case.

Des Moines, Iowa, April 20, 1888.

FARNHAM & KILBORNE, AKRON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

*Violation of provisions of the
inter-state commerce law.*

Filed February 18, 1888.

On February 15, 1888, Messrs. Farnham & Kilborne sent to the office of the Railroad Commissioners one freight bill from Rockford, Illinois, to Akron, Iowa, the rate charged on agricultural implements being 47 cents per hundred pounds; also two bills from Chicago to same place, the rate being 37 cents per hundred; this they charged as being a violation of the inter-state commerce law. The attention of the railway company was called to the case, when they replied that the rates were charged before the law went into effect, the date of shipment being March 28th, the law taking effect April 1st. This closes the case, as the law could not be violated until it went into effect.

Des Moines, Iowa, April 20, 1888.

WM. W. A. HUNTINGTON, CALAMUS, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

*Discrimination and extortion
in coal rates.*

Filed February 3, 1888.

DECISION OF THE COMMISSIONERS.

February 2, 1888, Wm. W. A. Huntington, of Calamus, Iowa, complained to Governor Larrabee of unjust discrimination against him in the shipment of coal by the Chicago & Northwestern Railway Company, which complaint was referred to this Board for investigation. The complainant sets up that he was a retail coal dealer at Calamus, Iowa; that he has been so discriminated against in low rates given to neighboring towns and high rates charged him, as to seriously cripple his business; that his rate from Clinton to Calamus in January, 1888, was from 90 cents a ton to \$1.00; that while coal was carried from Streator, Ill., via Clinton, to De Witt, nineteen miles east of Calamus, for \$1.40 per ton, he was compelled to pay \$2.45 per ton from Galva, Ill. The rate per car in the first shipment is \$29 05; the latter, \$48.18, for nearly a like distance; expense bills covering both shipments accompanying complaint.

The attention of the authorities of the Chicago & Northwestern Railway Company being called to the complaint, Mr. H. C. Wicker, Traffic Mana-

ger, February 16, 1888, made a general denial of the statements in the complaint aforesaid, and says: "We do not know where Mr. Huntington gets his data for stating that at the present time we charge \$1.20 on soft coal from Clinton, when before December 5th it was 90 cents only, and refers to the distance tariff, which was in effect at that date, but did not affect the above shipments, which were inter-state, and the invoices of which, in our possession, fully sustained the statements of Mr. Huntington regarding the discriminating prices charged." After a lengthy correspondence, the Chicago & Northwestern Railway Company, in a letter of May 24, after duplicates of expense bills were furnished them for examination, stated that they "had a joint arrangement with the Chicago, Santa Fe & California Railroad Company, by which the shipment from Streator to De Witt was made, but that having no arrangement with the Chicago, Burlington & Quincy Road, the only thing left for us is to charge our local rates from junction points where coal is delivered to us by that company."

The distance from Clinton to Calamus is 30.5 miles. Under the rate for carrying coal established in the Glenwood case as a reasonable rate, the charge should have been 57 cents per ton instead of \$1.20, the rate charged, and this Board are of the opinion that any charge made above that is unreasonable and should be refunded. On making the above representation to the Traffic Manager of the road, he replied in a letter of May 24th, 1888, as follows: "If the complainant failed to make proper inquiry as to the rates of freight before he purchased and shipped his coal, this company is certainly not to blame, and we must deny that any injustice has been done Mr. Huntington, and decline to make any rebate in our charges."

After fully considering all the evidence before us, the Board are of the opinion that Mr. Huntington has been unjustly discriminated against, and charged an unreasonable rate on his shipments, and that the Chicago & Northwestern Railway Company should refund to him the difference between the amounts paid for transporting coal from Clinton to Calamus and the amount they would have been entitled to under the decision of this Board in the Glenwood case, and so recommend. Case closed.

Des Moines, Iowa, September 22, 1888.

M. N. SMITH AND J. S. TODD, MANILLA,
IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

*Discrimination in station fa-
cilities.*

Filed February 29, 1889.

DECISION OF THE COMMISSIONERS.

On February 28, Fred. W. Hossfeld, Private Secretary of the Governor of Iowa, transmitted to the Board a complaint against the Chicago, Milwaukee & St. Paul Railway Company, signed by M. N. Smith and J. B. Todd; also a letter addressed by M. N. Smith to Governor Larrabee, and a letter from Roswell Miller, General Manager, to Mr. Smith. The complaint is that Smith and Todd, proprietors of hotels in Manilla, have received orders from the agent of the railroad company that they must not solicit the patronage of passengers on the depot platform beyond a certain point, which is so far away that they are virtually prohibited from soliciting at all; that the railroad company has a hotel and eating house, and is thereby able to monopolize the patronage of the traveling public; that the charges at the depot hotel are excessive for the same accommodations furnished by other hotels; that passengers, by means of the prohibition exercised, are prevented from learning that there are any other places where they can be accommodated; that this being a junction point, passengers are detained many hours, and that it is unjust that they should be overcharged and information withheld as to other hotels. They ask that hotel runners be allowed the privilege of the depot platform on an equal footing with the runners of the depot hotel.

In a case decided by this Board (*Van Hooser vs. the Illinois Central Railroad Company*, report of 1881, page 185), the Commissioners say: "Has the Illinois Central Railroad Company a lawful right to the control of its station grounds in the conduct of its business? Has an omnibus proprietor a right to use the grounds of a railway company which is devoted by law to railroad uses, for his private benefit or advantage?" Substantially the same principles are involved in this case. The Chicago, Milwaukee & St. Paul Railway Company has, we think, the control of its platforms, station buildings and grounds, subject only to the rights of the public using the railway; for all other purposes these are private grounds. It is not claimed that complainants desire the unrestricted occupation of this property for the purpose of using the railway; it is avowedly for their own private purposes, for the sake of soliciting patronage for their hotels. This supervision, limiting the places on the platforms where hotel runners may come to solicit patronage, is almost universal, and we think is only a reasonable exercise of the police power vested in the railway company. In the case of *Johnson vs. the Chicago, Rock Island & Pacific Railway*, 51 Iowa, page 25, the Court says: "The waiting room was for the accommodation of incoming and

outgoing passengers, and not a place of resort for the public, and while one not entering them as a passenger or on business for the company is not a trespasser, yet on request to leave it is his duty to do so, and upon his refusal it is the right of the agent to eject him, using such force as is reasonably necessary."

The authority a railway company may exercise over its station grounds, platforms, etc., is very clearly laid down in the case of *Barker vs. Midland Railway Company*, Common Bench Reports, vol. 18, page 45. Miller, Judge, says: "This action is founded upon a supposed duty on the part of the railway company to permit the plaintiff to come upon their land, a duty which is alleged to arise from their allowing the public generally to do so. It is not alleged that there has been any dedication of this place to the public. * * * It certainly would be somewhat extraordinary if any such right should exist in one to whom the company owes no direct duty."

The Commissioners see no reason why the railway company may not properly designate the parts of their platforms where hotel runners can solicit patronage, or why they may not exclude them from their grounds, provided they treat all hotel runners alike. This would include those representing the depot hotel as well as others.

The hotel and omnibus runners are often a source of annoyance to the traveling public, and it is proper that they should be subject to control by the railway company whose grounds they seek to occupy for their own purposes.

Des Moines, Iowa, March 1, 1888.

CITIZENS OF KINGSLEY, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Excessive freight rates.*

DECISION OF THE COMMISSIONERS.

Filed February 28, 1888.

Cathcart Brothers and sixty others, citizens of Kingsley and vicinity, complain to the Commissioners that the Chicago & Northwestern Railway Company charges from Kingsley and other stations on the Maple River branch of their road a higher rate on grain to Chicago and Milwaukee than is charged from points equally distant on the Council Bluffs line. The charge on the former line is from twenty-two to twenty-five cents per hundred pounds, while on the latter line the charge is nineteen cents. Reports are that twelve cents only are charged from Missouri river points. They claim that the spirit of the law is violated, as the principal part of the haulage is over the same track. The case is presented to the Iowa, rather than

the Inter-State Commerce Commission, as the discrimination is in Iowa, the freight being all merged into the same trains long before it reaches the Mississippi river. The petitioners see no reason that will justify the railroad company in charging the farmer who lives in Plymouth county seven cents per hundred pounds more for hauling his grain the same distance than the company charges the Pottawatamie county farmer.

The complaint is one of inter-State commerce, and this Board can afford no relief. This is the decision in the case of the State of Iowa v. the Chicago & Northwestern Railway Company, American and English Railway Cases, volume 27, page 15; also, Wabash, St. Louis & Pacific Railroad Company v. The People of the State of Illinois, American and English Railway Cases, volume 26, page 11. Justice Miller of the Supreme Court of the United States in announcing the latter decision says: "As restricted to transportation which begins and ends within the limits of the State, it is the province of the legislature to determine the question, * * * but when applied to more than one or a series of States, the regulation is one which must be, if established at all, of a general and national character, and cannot safely and wisely be remitted to local rules and local regulations."

If the complainants get relief it must be from the Inter-State Commerce Commission or the courts.

Section thirteen of the Inter-State commerce law says that "Said Commission shall in like manner investigate any complaint forwarded by the Railroad Commissioner or railroad commission of any State or territory at the request of such commissioner or commission, and may institute any inquiry on its own motion in the same manner and to the same effect as though complaint had been made."

If the parties signing this petition desire and will furnish the necessary proofs of facts in the petition, the Iowa Commissioners will present the case to the Inter-State Commission.

In the case of E. B. Raymond v. The Chicago, Milwaukee & St. Paul Railway, where a branch line held about the same relation to the main line as in this case, the Inter-State Commission held that two and one-half cents differential was reasonable, recognizing a differential but reducing it from eight cents charged by the company.

Des Moines, Iowa, March 1, 1888.

S. A. CONVERSE, CRESCO, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Refusal to haul Burton
stock cars.*

Filed February 24, 1888.

DECISION OF THE COMMISSIONERS.

On February 24, 1888, S. A. Converse of Cresco, Iowa, made complaint to the Commissioners that the Chicago, Milwaukee & St. Paul Railway Company had refused to haul Burton stock cars with his cattle over the line of their road. The complaint was forwarded Roswell Miller, general manager of the road, who replied that his company does not refuse to transport the cars of the Burton Stock Company or any other when requested by shippers to transport them.

Mr. Converse on March 16th states the transaction fully. On August 25th he arrived at New Hampton, Chickasaw county, with his fancy cattle, in two Burton cars, coming over the Minnesota & Northwestern Railroad, leaving cars subject to his order. On August 28th he ordered the cars shipped by the Chicago, Milwaukee & St. Paul Railway to Cresco; the agent refused to forward the cars, and Converse was compelled to fit up ordinary cars to take his fine cattle for exhibition at the fair at Decorah. Desiring to take his cattle to the State fair at Des Moines, he again ordered these Burton cars to Postville, and was again refused. By this action he was precluded from sending his cattle to the State fair at Des Moines. He stated, in addition, that he can keep his cattle in better condition for exhibition in the Burton stock car than in the ordinary car, and that he had hired these two cars for a month, for the express purpose of keeping his cattle in good condition for exhibition at various State and county fairs.

The answer of Mr. Miller is, "Our failure to haul the empty palace stock cars can only be explained by the fact that Mr. Converse unloaded the cars at New Hampton, leaving them on the Minnesota & Northwestern track, subject to his orders, and they were refused because no orders had been given to our agents or the train dispatchers at Minneapolis, the rules prohibiting the haulage of empty foreign stock cars, except when instructions are given through the proper department."

It should be the duty of the station agent to obey the law and forward cars and freight whenever offered by shipper, and if any of the rules and regulations of the company are in conflict with the law, to place the conditions fully before the responsible agent and not allow a trifling technicality, which the shipper cannot possibly know anything of, to deprive him of his rights and the use of the cars for which he has paid.

Section 1292 of the Code says, where railways are connected by a Y or other suitable connection, "they shall haul over their respective roads the cars of such connecting railway and also those of all other railways; *

* * also the cars of all transportation companies or persons at

reasonable terms and for a compensation not exceeding their ordinary rates."

The Commissioners are of the opinion that the Chicago, Milwaukee & St. Paul Railway Company, in refusing to haul the Burton stock cars violated this statute, and that it is the duty of the shipper merely to tender his cars for haulage, and then it becomes the duty of the railway company to transport them within a reasonable time and for a compensation not exceeding their ordinary rates. If the railway company has regulations that must be complied with before the law is obeyed it is the duty of its agents and officers to attend to this after the shipper has tendered the cars, and the responsibility is entirely with the company after the tender. As this complaint is evidently made not for the purpose of recovering damages, but for the enunciation of principles that should govern the action of railroad companies in the State in the future, the Board desire to distinctly state that when the shipper has tendered his cars to the station agent he has done all that the law requires of him; and if, for its own convenience, the railroad adopts rules or forms to govern its agents, it becomes their duty to see them complied with; the shipper has no knowledge of them or is under no obligation for their enforcement.

Des Moines, Iowa, August 8, 1888.

P. LYNCH, NEW HAMPTON, IOWA,

vs.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO.

*Failure to provide
passable crossing
under railway as
agreed in right of
way.*

Filed March 13, 1888.

DECISION OF THE COMMISSIONERS.

On March 12th, 1888, Senator Reiniger presented to the Board a letter from Patrick Lynch, claiming that the Chicago, St. Paul & Kansas City Railway received from him a deed for the right of way over his land, one of the considerations of which was that the company was to build and maintain an undertrack crossing for his stock to pass to and from water. The location agreed upon was a slough, as the embankment was too low to make the crossing on dry land. The clause in the deed is as follows: "The grantors to have a crossing under the track, in the ravine at station 3,192 so as to be passible." Mr. Lynch in an affidavit that he makes states in addition to the above "that the company agreed to make said crossing by draining and removing the muck and filling said space with gravel and stone and that the crossing was not to be less than six feet and six inches in height." Mr. Egan, General Manager, writes the Board that if "Mr. Lynch will fix up the approaches to a point under the track on each side we will take care and fix up under the track."

Independent of Mr. Lynch's affidavit the Commissioners would hold that the clause in the deed above quoted requires the railway company to make across the land acquired for right of way a good and sufficient crossing passable at all times when stock would run out, in other words, furnish Mr. Lynch as near as practicable the same facilities for his stock to run from one part of the farm to the other as before the railroad was built. To narrow the crossing to the six or eight feet under the bridge is entirely at variance with the spirit and letter of the deed. The Commissioners regret that a disposition should be manifested to avoid the plain provisions of law upon this subject which requires that parties necessarily crossing the road are to be placed as nearly as practicable in the same position as before the construction. The Commissioners would advise the railway company to make over the right of way for Mr. Lynch a good and sufficient crossing, passable at all times and high enough for cattle and horses to go under the track.

Des Moines, Iowa, August 31, 1888.

BOARD OF TRADE OF COUNCIL BLUFFS, IOWA,

vs.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO.
AND PULLMAN PALACE CAR COMPANY.

} *Discrimination.*

Filed March 17, 1888.

On May 17, 1888, the board of trade filed a complaint charging that respondents were discriminating against the city of Council Bluffs and the citizens thereof by not running sleeping cars on the night trains of the Kansas City, St. Joseph & Council Bluffs road to and from its northern terminus. That in order to obtain sleeping car accommodations on the trains going south, passengers from Council Bluffs are obliged to cross the Missouri River to Omaha and take the train there and cross the Missouri River again at Plattsmouth causing great inconvenience, loss of time and unnecessary expenditure of money. That passengers going north to Council Bluffs and passengers going north wishing to make connection at Council Bluffs with trains going north or east are required to cross the Missouri at Plattsmouth and are carried to Omaha from which point they are forced to again cross the Missouri River to Council Bluffs. That the only way to avoid this circuitous route is to leave the sleeper at Pacific Junction at an unreasonable hour of the night and take a day car for the remainder of the journey.

A copy of the complaint was sent to General Manager W. F. Merrill, who replied that no night sleeper is run on his line between Kansas City and Council Bluffs, but that one is run between Kansas City and Omaha, crossing the river at Plattsmouth. That there is not sufficient business to war-

rant the putting on of two sleepers and that the one car is run to Omaha to meet the necessities of travel, which is greater to Omaha. Mr. Merrill further stated that he was ready to take the matter up at any time with a committee of the Board of Trade of Council Bluffs within the next week or ten days and requested the Board of Railroad Commissioners to be present at that meeting.

Superintendent Jewett, of the Pullman Palace Car Company replied to the complaint and stated that under their contract with the railroad company the right it reserved to the officers of the railroad company to designate on what trains and between what points the sleepers are to be run.

April 20th was fixed for the conference and Commissioners Campbell and Smith went to Council Bluffs and were advised by the Secretary of the Board of Trade that the meeting had been postponed pending settlement.

On August 8th Bartram Zevely, Secretary Board of Trade, wrote the Board that the matter was settled some time ago and that the complaint might be dismissed without prejudice. So ordered.

Des Moines, Iowa, August 9, 1888.

HEATON FUEL COMPANY, COUNCIL BLUFFS, IOWA,	} <i>Excessive coal rates.</i>
vs.	
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.	

Filed March 16, 1888.

The Heaton Fuel Company, of Council Bluffs, states that in September of 1887 it took the contract to supply the Institute for the Deaf and Dumb in that city with pea coal, with the understanding that the freight rates on soft coal less than lump coal would not exceed \$1.00 per ton from any mine shipping to that point. That on March 11th, the rate on pea coal was advanced to \$1.58 per ton.

The complaint was submitted to the respondent company and on April 17th the following letter was received from complainant:

COUNCIL BLUFFS, IOWA, April 16, 1888.

W. W. AINSWORTH, *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Our complaint against Chicago, Rock Island & Pacific Railway has been amicably adjusted. Please dismiss same and kindly oblige,

Yours respectfully,

HEATON FUEL COMPANY.

The case is dismissed.

Des Moines, Iowa, April 18, 1888.

PRICHARD & SKEWIS, INWOOD, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.} *Discrimination.*

Filed February 22, 1888.

DECISION OF THE COMMISSIONERS.

On February 22, 1888, Messrs. Prichard & Skewis, of Inwood, Iowa, write Mr. Coffin, stating that from various points in the Wisconsin Valley to all stations from Sheldon to Canton, Dakota, the rate on lumber was 22 cents per hundred; that on February 9th the rate was reduced to 17 cents per hundred pounds on most of the stations in the vicinity, but retained at 22 cents at Inwood. They ask if this is not a violation of the inter-state commerce law. Mr. Coffin called the attention of Mr. Miller, General Manager of the railway, to the case, and he replies that the rate to Inwood was an error and has been corrected.

Messrs. Prichard & Skewis again write the Board, asking whether they are not entitled to the overcharge between February 6th, the date this rate was reduced at other points, and March 1st, the date when it was reduced at Inwood. Mr. Kellogg, Division Freight Agent, thinks not.

While the opinion of this Board in a case of inter-state traffic would have possibly no weight, it is nevertheless true that if these parties were charged on their lumber four cents per hundred pounds more than parties on the same line of road beyond them, their distance being included in that of the longer haul, they should be refunded the overcharge.

While the parties do not desire to make any complaint, as they are doing considerable shipping over the line, the Commissioners desire to express the opinion that they are entitled to the amount paid by them greater than to stations west of them on the same line.

Des Moines, Iowa, May 10, 1888.

CITIZENS OF LUVERNE, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

Change of name of station.

Filed March 27, 1888.

DECISION OF THE COMMISSIONERS.

On March 24, 1888, an act of the General Assembly was approved by the Governor, authorizing the Railroad Commissioners upon hearing, and after notice served upon the railway company, to order the name of any station on its line to be changed to conform to the name of the incorporated town within the limits of which it is situated. This act became a law upon publication March 26, and on March 27 the Chicago & Northwestern Railway Company was notified that a petition was on file in the office of the Railroad Commissioners, asking that the name of the station on that railway, at the crossing of the Minneapolis & St. Louis Railway, be changed from Whitman to Lu Verne.

The Commissioners fixed April 12 as the day for hearing, and notified by letter the citizens of Lu Verne and the General Manager of the Chicago & Northwestern Railway. Neither party appeared, but both furnished written arguments sustaining their positions.

The citizens asked that the name of the railway station be changed from Whitman to Lu Verne: First, because this was the name of the incorporated town within which the station is located; second, because this was the name of the post-office and the civil township in which it is located; third, because the citizens are annoyed by the miscarriage of letters addressed to Whitman and intended for Lu Verne, and the traveling public misled and annoyed by the name of the station being different from the town in which it is located. There are other reasons stated which it is unnecessary to repeat, as they are deductions from circumstances possibly drawn more from personal feeling than substantial reasons.

The reply of Mr. Whitman, General Manager of the road, (whose name is sought to be abrogated from the list of Iowa stations) is, that in selecting names for new stations it is necessary to use great care to have them dissimilar from those on their system of railways, the reason being that freight and passengers often reach the wrong destination where the same name in different States is applied to stations on their line, his company having a station named Lu Verne on its road in Minnesota, and another in this State named Luzerne. He suggests a compromise, and that the names of Lu Verne and Whitman be dropped and some new name be agreed upon that would not be subject to the same objections. The Commissioners have had a number of cases before them involving the questions here raised, but until the present time have not thought the powers given them were intended to regulate matters of this kind. The present law makes this a duty.

and imposes a severe penalty upon the company for failure to comply with the order of the Commissioners.

The facts, as the Commissioners understand them, are that the Minneapolis & St. Louis and this branch of the Chicago & Northwestern Railway were built through Lu Verne about the year 1880. The name Lu Verne was satisfactory to the former railway company and the citizens, and a town of five hundred people with this name has grown up around these railway stations; the post-office has this name, and every interest in this locality seems to require its continuance except the convenience of the operating department of the Chicago & Northwestern Railway.

The Commissioners look upon this as a case where the convenience of one party should yield to the general interest and wishes of all other parties, and under the provisions of the law order the name of the station Whitman, on the Chicago & Northwestern Railway, be changed to Lu Verne, in accordance with the prayer of the petitioners.

Des Moines, Iowa, April 14, 1888.

E. S. CLEVELAND, HOLMES, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

} *Station accommodations.*

Filed March 23, 1888.

In the above case E. S. Cleveland of Holmes, Iowa, complained that while there is a flag station, side track and postoffice at that point there is no depot, or accommodations of that character; that tickets to Holmes can only be purchased at Clarion and at other stations, and that conductors overcharge and put passengers off without regard to accommodation; that on March 17th his mother, an old lady of sixty-six years of age, bought a ticket at Iowa Falls for Clarion, and was overcharged from there to Holmes by the conductor, and finally put off at a most inconvenient place, about sixty rods from the public highway, and where she was obliged to get down into the mud in a ditch about five feet below the steps of the car.

On complaint being forwarded to the company, they investigated and acknowledged the complaint well founded, and ordered a platform built at Holmes for the accommodation of passengers.

On these acknowledgements and promises the complainant withdraws charges and asks case discontinued.

Case closed.

Des Moines, Iowa, May 16, 1888.

H. H. MOODY, GREELEY, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Delay of freight.*

Filed March 31, 1888.

The complainant, who resides at Greeley, Iowa, alleges in a letter to the Commissioners, of March 28, 1888, that on the 28th day of February, previous, a car of lumber was billed to him from Guttenberg, Iowa, which had not been received at the date of writing. The complaint was forwarded to company, and on April 4th General Manager Roswell Miller replied that he had been advised by the agent at Greeley that the car was delivered to complainant on the 2d inst. Mr. Miller said: "We must acknowledge there has been delay in the movement of this car, but you will appreciate the extraordinary condition of things with which we have lately had to contend." It is presumed that the "extraordinary condition" refers to the strike. To this letter complainant replied, in substance, that he regarded five days as a reasonable time for the transportation of this car of lumber; that with fair service the car would have been delivered before the strike, and that "this is not the first time that I have had good cause for complaint of service on this road between here, Dubuque and Guttenberg, and I must still urge that I do not think the company is dealing fairly with me here." The Commissioners called Mr. Miller's attention to the foregoing extract, as it seemed to imply that complainant felt himself aggrieved by the action of some one who has control over the movement of his freight. Assistant General Manager J. F. Tucker replied "that it is impossible to investigate causes of delay of the general character stated. We can only do so in such specific instances as the one formerly stated, when the number of the car is given, point of origin and destination, dates, etc. However, as the condition of things are now more normal, I trust there will be no further cause for complaint, and Mr. Moody can rely upon our giving him as good service as any one for whom we move freight."

Case closed.

Des Moines, Iowa, August 8, 1888.

STATE OF IOWA,
BEFORE THE RAILROAD COMMISSIONERS. }

In the matter of condemning lands for additional depot grounds for the Cherokee & Dakota Railroad Company at Oto, Woodbury county, Iowa.

DECISION OF THE COMMISSIONERS.

The Cherokee & Dakota Railroad Company, a corporation organized under the laws of the State of Iowa, has now in operation a railway from Cherokee, in Cherokee county, to Onawa, in Monona county, both in the State of Iowa, which line of railroad passes through the town of Oto, Woodbury county. The railroad company asks the Commissioners by virtue of authority conferred upon them by chapter 190, laws of the Twentieth General Assembly, to determine what lands are necessary for additional depot grounds at Oto station, for the reasonable transaction of the business, present and prospective, of such railway company.

On March 29, A. D. 1888, notice having been served, as will appear from papers on file in this office, on the alleged owner or owners of lands that are sought to be condemned, in compliance with the statute, the Commissioners proceeded to Oto and examined the depot grounds asked for by the petitioner; also a map or plat of Oto, with the ground claimed to be needed marked upon it. They met Mr. Millow Miller, one of the parties in interest, and heard from him the reasons that induced him to believe that the land asked for was not needed for the operation of the railroad.

The Commissioners are of the opinion that a strip of land on the east side of and parallel to the right of way for a distance of 2,004 feet is necessary to make the station grounds complete and uniform; and this strip, in addition to the right of way, is necessary for the reasonable transaction of the business of the railroad company. The following described lands included in this strip, to-wit: Parts of lots one and two, block three, in Oto, are necessary for the use of the railroad company as additional depot grounds, commencing at a point on the south line of First street, 150 5 feet easterly from the point of intersection of said street line with the central line of the main track of the Cherokee & Dakota Railroad, thence easterly on said street line 33.5 feet, to a point on the east line on the right of way line 158 feet, measured parallel to the center line of said Cherokee & Dakota Railroad Company, on its main track, and 175 feet therefrom to a point on the north line of an alley, thence westerly 182 4 feet on said alley line, measured parallel to and 150 feet from south line of First street; thence northerly to the place of beginning.

The Commissioners, in compliance with the statute, make this their certificate to the clerk of the district court, that the part lots heretofore described, parts of lots numbered one and two, block three, are necessary for the reasonable transaction of the business, present and prospective, of said railway company.

Des Moines, Iowa, March 30, 1888.

STATE OF IOWA,
BEFORE THE RAILROAD COMMISSIONERS. }

In the matter of the condemnation of lands for additional depot grounds for the Cherokee & Dakota Railroad Company at Onawa, Iowa.

CERTIFICATE OF THE COMMISSIONERS.

The Cherokee & Dakota Railroad Company, a corporation organized under the laws of the State of Iowa, has now in operation a railway from Cherokee, in Cherokee county, to Onawa, in Monona county, which railroad has now its lines at Onawa. The railroad company asks the Commissioners, by virtue of authority conferred upon them by chapter 190 of the laws of the Twentieth General Assembly, to determine and certify what lands are necessary for additional depot grounds for the reasonable transaction of the business, present and prospective, of said railway company.

On the 29th of March, A. D. 1888, notice having been duly served on alleged owners of the lands, in compliance with the statute, as will appear from papers on file in this office, the Commissioners proceeded to Onawa and examined the depot grounds asked by the petitioners; also a plat or map of the town of Onawa, with the grounds sought to be condemned for depot purposes, and decided that the following described lands are necessary for the reasonable transaction of business, present and prospective, of such railway company. Including the right of way, the company requires between Oak street and Central Broadway, in said town of Onawa, a strip of land 278 feet in width and 2,400 feet in length. The company asks that the depot grounds be enlarged and authority be given to them to condemn the following described pieces or parcels of land known and designated on the plat of said town of Onawa as lots numbered five, six and seven, in block numbered thirty-nine, lots five and six in block numbered forty-two, lot numbered twelve in block forty-six, lot numbered twelve in block forty-seven, lot number one, block forty-nine, and lot numbered five in block thirty-six.

The above described lots are within the limits that the Commissioners regard as necessary for the reasonable transaction of the business, present and prospective, of the Cherokee & Dakota Railroad Company.

The Commissioners, in compliance with the statute, make this their certificate to the clerk of the district court, that the lots heretofore described, viz.: Parcels of land designated in the plat of the said town of Onawa as lots numbered five, six and seven in block thirty-nine, lots five and six in block forty-two, lot twelve in block forty-three, lot twelve in block forty-six, lot twelve in block forty-seven, lot one in block forty-nine, lot five in block thirty-six, are necessary for the reasonable transaction of the business, present and prospective, of said railway company, and may properly be condemned for that purpose as provided for in the statute.

PETER A. DEY,
Chairman of Board.

Des Moines, Iowa, March 31, 1888.

HENRY NICHOLSON, MAPLE RIVER JUNCTION, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO.

} *Overcharge.*

Filed April 6, 1888.

DECISION OF COMMISSIONERS.

April 6, 1888, Henry Nicholson, of Maple River Junction, Iowa, filed complaint against the Chicago & Northwestern Railway for overcharge of \$12 on car load of emigrant movables from Maple River Junction to Kingsley, Iowa, on March 28, 1888. The plaintiff claims and establishes by affidavit that on March 23, he inquired price of a car to Kingsley, Iowa, for emigrant movables, and was informed by the station agent, Geo. E. Grubb, that it would be \$12. On the 24th of March, at about two or three o'clock P. M., Nicholson drove up to the station with a load of movables, called for a car, and was given one by Agent Grubb, and proceeded to load the same, exercising due diligence in the same (Sunday intervening), on Monday morning at 7 o'clock, Nicholson, with the remainder of his goods, loaded them, and was enroute to Kingsley before 8 o'clock A. M., of said day; that on tendering the pay for the car as agreed on, \$12, on the 24th, the agent told him to pay at Kingsley, and "it will be all right," and billed the car at the agreed price. The agent at Kingsley claimed and collected \$24 from said complainant, before he would deliver the goods to him, and he now asks return of overcharge.

The respondent in defense claims that "in making contract for said car, it was expressly stipulated that unless the car was loaded and shipped before the 26th of March, under the cut rate, which terminated the 25th, complainant would have to pay full rate, \$24; that the billing of the car at \$12 was "an error made in the hurry to get Nicholson's goods off on No. 75" early Monday morning, so as to enable complainant to reach Kingsley the same day. The agent positively refusing to accept the \$12, on the 26th, or to bill the same at that rate.

The testimony is conflicting on material points, but on a rough investigation of it, the Commissioners are satisfied that complainant was delivered a car on the 24th at the price \$12; that he partially loaded the same on that date, and that it was billed at that price by Agent Grubb; that the loading of the car was completed in time for the morning train to Kingsley, on the 26th; that the agent held the train a half-hour and hurried the car off, evidently to secure for complainant the \$12 rate agreed on, and that it was the understanding between the shipper and the agent that the car should go through at the \$12 rate.

From the facts developed in the case, the Commissioners are of the opinion that complainant was entitled to the rate under the contract made, not-

withstanding the new rate, which went into force March 26th, and that restitution should be made to complainant to the full amount of overcharge. Case closed.

Des Moines, Iowa, November 20, 1888.

J. J. REYNOLDS ET AL, BLENCOE, IOWA,

vs.

SIoux CITY & PACIFIC RAILROAD CO.

} *Petition for improved stock yards.*

Filed April 9, 1888.

On April 9, 1888, J. J. Reynolds and seventy others, of Blencoe, Iowa, petitioned the Commissioners to order the stock yards at that station enlarged and otherwise improved, stating that the yards are so small that when occupied by a car of cattle or hogs that other stock would have to be held outside. That at some periods there are as many as six cars of stock at this station at one time. The respondent company replied to this complaint that it should have early attention and the necessary changes made to put the stock yards at Blencoe in good condition.

On May 7th, the complainant, J. J. Reynolds, writes that "the stock yards at this place are undergoing a thorough overhauling and in place of one 'little pen' we are now having four nice large yards, which, when finished, will be as good as any on the line."

Case settled and closed.

Des Moines, Iowa, May 10, 1888.

M. B. DOOLITTLE, CRESCO, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Extortionate rates.*

Filed April 11, 1888.

April 8, 1888, M. B. Doolittle, Cresco, Iowa, filed complaint with Governor Larrabee against the Chicago, Milwaukee & St. Paul Railway Company for charging extortionate rates for the transportation of hay from Emmet and O'Brien counties to Cresco and other points, equal almost to the rates to Chicago, a distance nearly double; also of extortionate rates on stock and discrimination in favor of St. Paul on inter-state rates. The attention of the railroad officials being called to the complaint, Mr. Tucker,

Assistant General Manager, in a letter of April 18, 1888, justifies the rates charged as those authorized by their local distance tariff. The rate on stock to Chicago, \$49.50, he claims, is a reasonable rate, the distance being three hundred miles. On this latter shipment, the Commissioners' rate within the State, 300 miles, on stock, is \$33.60. Under the Commissioners' schedule the complainant recognizes the relief afforded, both in shipments of hay and stock and asks to withdraw the complaint. Case closed.

Des Moines, Iowa, October 2, 1888.

CITIZENS OF WILLIAMS, IOWA,

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

Inadequate mail and depot service.

Filed April 3, 1888.

DECISION OF THE COMMISSIONERS.

On the 3d of April, 1888, the citizens of Williams, Iowa, entered complaint against the above railroad company, setting forth the lack of night service at that point, and the discrimination practiced against Williams, both in depot and mail service, and petitioned the Board for increased facilities in both.

As to mail facilities the petitioners are referred to the General Post-office Department, as the Board has no control over the same.

An examination into the lack of night service substantiated the claims of the petitioners. The railroad officials set up that the small business at that station does not justify night service at Williams. After fully looking into the facts the Commission find that three trains that carry passengers to and from Williams station arrive and depart in the night, and that the depot facilities are not adequate to the demands.

The Board, following the precedent set in the case of Citizens of Alden, Iowa, vs. Illinois Central Railroad Company, in annual report of this Board for 1884, page 506, recommend "that the depot at Williams be kept open, warmed and lighted every night on which passenger trains run either way, until after the departure of the last train, and that such accommodations be provided therein as shall give security and convenience to the traveling public."

The case is considered closed.

Des Moines, Iowa, August 30, 1888.

G. C. JAMESON, CLARION, IOWA,

VS.

MASON CITY & FORT DODGE RAILROAD
COMPANY.*Overcharge and discrimination.*

Filed April 3, 1888.

Complaint in the above entitled case was filed with the Board April 3, 1888, by G. C. Jameson, stating that he "has been engaged largely in shipping stock and grain, and receiving coal, lumber, stucco, etc., over the Mason City & Fort Dodge Railroad; that said railroad has charged him an 18 cent rate on grain to Chicago, and has given other parties under like conditions and circumstances, a 16 cent rate, and refused to make the same rate to him. Also in shipping coal he was allowed to pay freight to Meservey and Belmond, and then have it hauled to Clarion marked 'D. H.,' without charges," etc.

The attention of the General Manager of the Mason City & Fort Dodge Railroad being called to the complaint, a general denial was made April 16, by Mr. J. H. Kelley, General Freight Agent, who stated that Mr. Jameson had been especially favored by the road, and that his complaint is groundless.

April 24, Mr. Jameson replies, setting up that because he reduced the price of coal to secure a larger grain trade, his competitors reported him to the railroad company, and that the following telegrams were sent him :

EXHIBIT "A."

"MASON CITY, Iowa, 1-5-88.

"JAMESON, Clarion, Iowa:

"I hear you have reduced the price of soft coal 25 cents per ton for the purpose of driving your competitors from the market. If you do not restore the former price at once you will please note the rate from Lehigh will be \$1.15 per ton after the 15th of January. If you will maintain the price there will be no necessity for the rate.

"(Signed)

J. H. KELLEY."

EXHIBIT "D."

"MASON CITY, Iowa, Dec. 31, 1887.

"G. C. JAMESON, Clarion, Iowa:

"I don't question your right to ship where you please, but persons located on our track must ship with us or stop doing business with us.

"(Signed)

J. H. KELLEY."

In explanation of the above telegrams Mr. Kelley, under date of May 1, says: "They are correct copies of telegraph messages sent from this office to Mr. Jameson and our agent at Clarion. Exhibit A was sent as a threat, but was never carried out, the idea being, if possible, to frighten him into maintaining prices that would not force other parties, who were competing with him, out of business; this was his intention as explained to our General Manager, and his intention afterward carried the desired result. Two

cars went forward to him billed at \$1.15 per ton, but as the appearance of the rate did not frighten him, we corrected the billing to the proper rate, 90 cents, and collected the charges from him on that basis. Exhibit D refers to the fact that we found him put hogs and cattle into our stock yards and then drive and ship them over the tracks of our competitors, our rates and relative facilities being the same, and as he derived no advantage from this action, we are justified in wiring him that we did not question his right to ship any way he chose, but that if he did business on our tracks, used our stock yards and accommodations, he must ship with us or get off our tracks.

(Signed)

J. H. KELLEY, G. F. A."

After considerable delay and correspondence, on October 11, 1888, Mr. Jameson, by his attorney, states that he is unable to secure certain expense bills, that he might prepare affidavit as required, and requests to have his case dismissed without prejudice, as he is now living off the line of the Mason City & Fort Dodge Railroad, and doing no business with them.

In closing this case, which has developed some remarkable correspondence, we find that Mr. Jameson was a shipper at Clarion, enjoying special favors from the railroad company; that he used his special privileges to break down his competitors, which brought about a rupture between shipper and carrier, a cessation of special rates and a severing of business relations; a change of base with new shipping arrangements with a rival road, followed by the attempt to punish or "frighten" the shipper, on the part of the General Freight Agent of the road, which is unwarranted, discreditable and deserving of censure. As complaint is withdrawn, case is closed.

Des Moines, Iowa, October 19, 1888.

ANTHONY ROBERTS, VAN WERT, IOWA, }

vs. }

Stock killed.

KEOKUK & WESTERN RAILROAD CO. }

Filed April 2, 1888.

DECISION OF THE COMMISSIONERS.

In the above case, Anthony Roberts complains that the Keokuk & Western Railroad on January 19, 1888, ran over and killed a hog belonging to him on the depot grounds of said company and asking for same. The company claim the accident happened on their depot grounds, that their train was running at legal rate of speed, and that they are not accountable. There being no proof to the contrary, the Commissioners are of same opinion. Case closed.

Des Moines, Iowa, May 23, 1888.

O. J. CLARKE, SIBLEY, IOWA,

vs.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.

} *Discrimination and overcharge.*

Filed April 5, 1888.

DECISION OF THE COMMISSIONERS.

On April 5, 1888, O. J. Clarke, of Sibley, Iowa, entered complaint as above, for discrimination and overcharge on two barrels of gasoline and one barrel of linseed oil, shipped from McGregor, Iowa, via Chicago, Milwaukee & St. Paul Railway Company and Chicago, St. Paul, Minneapolis & Omaha Railway, to Sheldon, Iowa, and thence to Sibley. The charge over the first line, 265 miles, being \$1.90 and over the latter, 18 miles, being \$1.85. The attention of the railway company being called to the complaint, Mr. Winter, General Manager, under date of May 28th, replies that "the rate of \$1.90 from McGregor to Sibley was an extremely low rate caused by the rate war in progress on the Chicago, Milwaukee & St. Paul Railway from Chicago, and was not a fair comparison with the regular distance tariff rate in effect on the Chicago, St. Paul, Minneapolis & Omaha Railway at that time. From the evidence before us the Commissioners are unable to find that injustice has been done the shipper in this case. While he received the benefit of the reduced rate on the long haul he was charged only the regular local rate on the short one. Case closed.

Des Moines, Iowa, September 21, 1888.

C. W. STEPHENS, WOODWARD, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Injuries to persons.*

Filed March 18, 1888.

DECISION OF THE COMMISSIONERS.

Mr. C. W. Stevens, of Woodward, Iowa, on March 12th, wrote the Commissioners that he had been injured in the caboose or a freight train by a collision at State Center Junction between front and rear portions of the train on which he was riding. The Commissioners (as is their practice) called the attention of the officers of the Chicago, Milwaukee & St. Paul Railway Company, on whose line the injury occurred, to the statement of complainant. Subsequent correspondence developed that there would be a contest as to the facts and that no amicable adjustment of the case could be reached.

As the complainant desires a money judgment which can not properly be rendered by this Commission, and if rendered could not be enforced by any process of law, the complainant is referred to the courts as the only tribunals that have power to award and collect damages in such cases.

Des Moines, Iowa, April 13, 1888.

CHAS. WALTON, PATON, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} *Damage to merchandise.*

Filed April 3, 1888.

In the above complaint, Chas. Walton claimed damages from said railroad for goods damaged in transit from Altanont, Illinois, to Paton, Iowa, to amount of \$9.60. The attention of the Chicago, Rock Island & Pacific Railway having been called to the complaint, a letter from them of April 5, 1888, informed the Board that the claim was in process of settlement and on the 3d day of August, 1888, Mr. Walton acknowledges full and satisfactory settlement of said claim. The case is therefore considered closed.

August 8, 1888.

T. B. McDONALD, LOVILIA, IOWA,

vs.

WABASH WESTERN RAILWAY COMPANY.

} *Failure to deliver goods in reasonable time.*

Filed April 12, 1888.

OPINION OF THE COMMISSIONERS.

On April 4, 1888, T. B. McDonald of Lovilia, Iowa, makes complaint to the Commissioners that on February 29th, there was shipped to him at Lovilia, by way of the Merchants' Despatch to Chicago, (where they arrived on March 8th), two cases of fancy dry goods, neither of which he had received. On April 3d he received the following letter from S. A. Walker, agent of the road at Harvey :

HARVEY STATION, April 3, 1888.

T. B. McDONALD, *Lovilia Iowa:*

I have one case of fancy goods consigned to you, with \$1.28 freight on it. Have sent it down three times, and conductor has returned it each time, claiming that he could find no

one to collect freight charges from. You will please send me \$1.26 or meet train at depot next Saturday and pay conductor. It would be better for you to send it to me, and then if there is no one at the depot he could leave it on the platform. Please answer.

Respectfully,

S. A. WALKER.

That the situation may be understood it will be well here to state that the Wabash Western Railway Company own a line of road from Des Moines to Albia, which formerly connected with a line of road from Albia, south, now owned by the Keokuk & Western, which was the through line from Des Moines to St. Louis. For the last few years the company has leased track-age from the Chicago, Rock Island & Pacific from Harvey to Ottumwa, and run their St. Louis trains over that road, and so far as traffic is concerned, have abandoned the road from Harvey to Albia. For some reason a train is run over this line every Saturday, and freight is delivered to such persons as are at the stations with money to pay the freight on goods carried. From Albia to a station near Harvey this road runs parallel and alongside the Chicago, Burlington & Quincy, which runs freight and passenger trains daily, and is in condition to do a regular business. Mr. McDonald's complaint is that as the road is not in condition to do the business properly, it should not take it away from the line that can do it; or, in other words, it has no right to assume the functions of a carrier without the ability to discharge its undertakings within a reasonable time. The distance between the two points, twenty four miles, is well supplied with railroad facilities, and there seems no reason, had the company delivered the goods to the Chicago, Burlington & Quincy, why they might not have been delivered on any day between March 8th and April 4th, had the Wabash Western Railway not undertaken to handle them.

The opinion of the Commissioners is, that until the company can provide itself with the means of transacting business properly on this twenty-four miles of road, it should deliver the freight to the company that can do so, and advise the manager not to attempt to do a business that cannot be profitable, and is a constant source of annoyance to persons living at the stations on the road.

Des Moines, Iowa, September 21, 1888.

E. R. WISWELL, ROLFE, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Overcharge on hay.*

Filed April 10, 1888.

In the above case E. R. Wiswell enters complaint against the Chicago & Northwestern Railway Company for overcharges in transportation of hay from Rolfe, Iowa, to points in Wisconsin. After correspondence, the railroad company writes, under date of April 27, 1888, that they "instructed general freight agent to forward voucher to Mr. Wiswell, payable at Rolfe, Iowa, reducing the rate charged on the shipments in question down to the basis on class D rates in effect during the period from Rolfe to Chicago."

Claim dismissed, at complainant's request, without prejudice.

Des Moines, Iowa, May 1, 1888.

IOWA FUEL COMPANY, DES MOINES, IOWA,

VS.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO.

} *Failure to furnish and take away coal cars after they are loaded.*

Filed April 18, 1888.

DECISION OF THE COMMISSIONERS.

On April 18, 1888, the Iowa Fuel Company entered complaint against the Chicago, St. Paul & Kansas City Railway Company, stating that the company has been greatly handicapped in its business by the failure of the railway to provide cars and to take away the coal after it is loaded. They made a requisition for one car March 26th, one on the 27th, and two cars on the 29th; these cars were not furnished until April 6th, and not taken from the mine until April 13th, and held at Valeria until the 17th. They state that this irregular service ruins their business, and inquire whether the laws of the State will give any relief.

We do not care to specially notice the answer of the railway company, as it seems to develop some feeling on the part of the management that this coal company is doing most of its business with the Chicago, Rock Island & Pacific, and therefore not entitled to the same favorable consideration as the regular patrons of the road.

We believe all the purposes for which the complaint was brought will be answered if we lay down the principle of the law of carriers that should govern. In the reports of the Commissioners for 1878, they say: "In answering the question of the receiver of the Central Road as to what rule

should govern in the distribution of cars, we are well aware of the difficulty of laying down any rule in general terms that will in each case do exact justice. The discharge of the duty of distribution involves so much and such an exact knowledge of detail that it is hard to lay down any rule. Certain general propositions, however, may be made. * * *

"Every railroad company should have cars sufficient for the transaction of the ordinary business of the road. If at certain seasons of the year there is, as in the coal trade, a great demand for cars of a certain character, it is the duty of the railroad company to have a sufficient number of cars to supply the ordinary demand of known and established shippers at each station, for cars should be supplied. An extraordinary demand at stations and by shippers, resulting from a periodical influx of business should be made both as to stations and shippers. To illustrate our idea: if at a given station there are two shippers, one of whom demands ordinarily in his business one hundred cars per month, and another who demands ordinarily in his business ten cars per month; and there should, from any cause, be an inability to fully supply the increased demands of the two shippers, the distribution of cars to the shippers should be in the proportion of ten to one."

The Inter-State Commerce Commission, in the case of Riddle, Dean & Co. vs. the New York, Lake Erie & Western Railroad Company and the Pittsburg & Lake Erie Railroad Company, announces the principle that "a common carrier is under obligations to serve the public equally and justly; it is unlawful for him to make or give any undue or unreasonable preference or advantage to any particular person, company, firm, corporation or locality, or any particular description of traffic in any respect whatsoever. He must know no friends and concede no unequal favors. The opportunity for profit of a stranger in a single and unusual transaction should be held as important by the carrier as the traffic of a constant shipper; no preference should be given to either. It is the duty of a common carrier to provide adequate equipment for the business of his line: if, in time of special pressure, some one must wait, the annoyance must be distributed with all possible equality. It is in contravention of the statute for a common carrier to infuse a shipment upon the ground that regular patrons desire to use all the facilities at hand, and to appropriate to the uses of the latter the entire available equipment.

* * * A common carrier, by virtue of his assuming that position, and thereby becoming entitled to the privileges, liens and protections given by statute and at the common law, becomes at the same time bound to carry the merchandise of all, for a reasonable reward, whenever tendered in the usual way."

With the papers before the Commissioners they are not disposed to conclude that there is any disposition on the part of the railway company to shut the Iowa Fuel Company out of the northern market. They are clear that it is the first duty of the railway to supply their patrons with all the cars required in their business; when this is impossible they know of no rule or principle that will more clearly cover the case than that above enunciated.

The failure to promptly forward cars after loaded is not clearly and satisfactorily accounted for. The Commissioners are of opinion that loaded cars should be moved with the same expedition that cars are required to be received and unloaded by the shipper, without unnecessary delay.

The carrier, under the law, has no friends to reward or enemies to punish; his duty is to the public. Equal and just service must be rendered to all.

Des Moines, Iowa, September 21, 1888.

CATHCART BROTHERS, KINGSLEY, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} *Failure to furnish cars.*

Filed March 27, 1888.

In the above entitled case, which was filed March 27, 1888, after a thorough examination into the case by Commissioner Campbell on April 3d and 4th, he found the state of facts as set forth by complainant fully sustained, that they had been unjustly dealt with in the matter of furnishing cars, and facilities for shipping, as compared with those furnished on the main line. By letter of H. M. Hughes, Superintendent, of April 8th, replying to letter of Commissioner Campbell, enclosing affidavit of facts, the Board were informed that the matter was in the hands of J. M. Whitman, General Manager. Not having heard from Mr. Whitman up to this date, August 8, 1888, his silence is construed into an acknowledgement of the facts, which the Board are fully satisfied are already substantiated. As the railroad has since afforded better facilities for shipping at that point, and no further complaint is made, the case is considered closed.

Des Moines, Iowa, August 9, 1888.

DENNIS CAIN, ARTHUR IOWA, .

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} *Unsuitable crossing.*

Filed February 28, 1888.

Under date of February 25, 1888, Dennis Cain entered complaint against the Chicago & Northwestern Railway Company for failure to construct a sufficient crossing on his farm near Arthur, Iowa.

The attention of the railway company was called to the matter in a letter of April 27, 1888, by W. W. Ainsworth, Secretary, and receipt of same ac-

knowledge by the company April 28th. After considerable correspondence, on May 12, 1888, the railway company agreed to construct a good satisfactory crossing, and August 3, 1888, in a letter to this Board Mr. Cain acknowledges the completion of said crossing and complete satisfaction. The case is therefore closed.

Des Moines, Iowa, August 8, 1888.

T. E. CORKHILL, JR., MINBURN, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} *Damages by delay.*

Filed April 23, 1888.

DECISION OF THE COMMISSIONERS.

On April 20, 1888, Mr. T. E. Corkhill, Jr., of Minburn, Iowa, made the following complaint: That on the 20th day of March, 1888, he came to the city of Des Moines, over the Chicago, Burlington & Quincy Railroad, with one car of emigrant movables which he tendered the Chicago, Rock Island & Pacific Railway for transfer to their road to be hauled from Des Moines to Minburn. The railroad company refused to haul the car over its road but tendered him a car of their own into which he could transfer his freight, afterward when he had begun to unload the car was refused and he was compelled to dray his freight from the Chicago, Burlington & Quincy to the Chicago, Rock Island & Pacific freight house, this drayage was an unnecessary expense and delayed him in Des Moines twenty hours longer than had the company taken his car when tendered. He claims the amount of damage suffered by the delay and drayage amounts to one hundred dollars.

Mr. E. St. John, General Manager of the railway, answers that this case occurred during the engineers' strike on the Chicago, Burlington & Quincy Railroad and it was deemed expedient by his company to take no steps that might precipitate a general strike on all roads. Mr. Corkhill was delayed about twelve hours and his additional expense was the drayage from one station to the other, which he is willing to pay. The claim of one hundred dollars, he says, is exorbitant and unjust and evinces a disposition to gain an unjust advantage, the troubles of the railroads furnishing the opportunity.

Section 1292 of the Code reads as follows: "Any railway corporation operating a railway in this State intersecting or crossing any other line of railway of the same gauge operated by any other company shall by means of a Y or other suitable and proper means be made to connect with such other railway so intersected or crossed; the railway companies where rail-

roads shall be so connected shall draw over their respective roads the cars of such connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also the cars of all transportation companies or persons at reasonable times and for a compensation not exceeding their ordinary rates."

The Commissioners have held that this statute applied to any point where two railroads were made to connect by switch or any other suitable connections and find that it was the duty of the railway company to have drawn over its road the Chicago, Burlington & Quincy car tendered by Mr. Corkhill. It is not necessary to discuss the circumstances that made this impracticable. The Commissioners believe that equity would give Mr. Corkhill a reasonable compensation for delay and money expended in transferring his property from one freight house to another. Mr. Corkhill desires a money judgment which the Commission is not authorized by law to render and refer him to the courts for relief.

Des Moines, Iowa, June 15, 1888.

WARREN ROGERS, MARATHON, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

} Overcharge.

Filed April 2, 1888.

On April 5th, Warren Rogers, Marathon, Iowa, Buena Vista county, makes complaint to the Commissioners that on three cars of emigrants' movables he was charged ten dollars per car more than his contract with agent at Gladbrook, when he shipped the goods.

The complaint was referred to H. C. Wicker, Traffic Manager, and on June 23 Mr. Rogers notified the Board that his claim, \$30, for overcharge, had been allowed, which closes the case.

Des Moines, Iowa, July 13, 1888.

A. R. WILSON, TRAER, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.*Substitution of an inferior
steer for a heavy one in
transit from Traer to Chi-
cago.*

Filed April 24, 1888

DECISION OF THE COMMISSIONERS.

On April 22 Mr. Wilson complains that in the shipment of a load of heavy steers from Traer to Chicago, an inferior animal was substituted for a heavy one, and that the company refuse to make good the loss. To substantiate his claim Mr. Wilson furnishes his own affidavit, that of A. Childs, James F. Brown and Oscar Aldrich. Mr. Wilson's affidavit is that on December 27, 1887, he loaded at Traer, on car number 17,693 of the Chicago & Northwestern, nineteen head of fat grade steers, weighing an average of 1,400 pounds, which he bought of James Brown; that Oscar Aldrich assisted in loading and that A. Childs took charge of the stock until they were delivered to Wood Bros., Chicago; that the cattle were unloaded and fed by the employes of the Chicago & Northwestern Railway at Clinton, and that on the arrival of the cattle in Chicago one steer had been removed and a muley steer put in his place weighing 1,150; that he sold the eighteen for \$1.60 per hundred pounds, and the muley for \$3.50 per hundred pounds. His claim is for the difference between the two in weight at \$1.60, and \$1 per hundred for the 1,150 pounds.

Mr. Childs makes an affidavit that he had charge of Mr. Wilson's cattle on December 27, 1887, from Traer to Chicago; that they were unloaded and fed at Clinton by the employes of the railway company, and that he was at the yards of the company at Clinton in the afternoon of the 28th, and the gates were not locked. Mr. Brown's affidavit states that he delivered Mr. Wilson nineteen fat steers, weighing an average of 1,400 pounds, and that there was no muley or scrub steer among them. Mr. Aldrich's affidavit states that he assisted on December 27, 1887, Mr. Wilson in loading nineteen fat steers, averaging more than fourteen hundred pounds, and that there was no muley steer among them. Mr. Bryson, station agent at Traer, makes affidavit that Wilson's cattle were large and heavy, and there was no mistake in billing them. Mr. Bryson also takes records of the seals of the Burlington, Cedar Rapids & Northern, makes affidavit that the seals of car 17,693 were intact when the car was delivered to the Chicago & Northwestern Railway Company at Cedar Rapids.

The company produces affidavit of Samuel E. Wood, of Chicago, who swears that car 17,313 contained nineteen cattle, contained one muley steer, and that there was one hornless muley steer totally unlike the remainder, but believes they were the identical cattle contained in the car. Mr. Siddell makes affidavit that he received, December 28, 1887, a car load of cattle at the Clinton yards and unloaded them into yard 100, and that the yard was

locked until he left at noon. J. M. Chapman makes affidavit that on December 28, at noon, he entered upon duty at Clinton stock yards as foreman, relieving H. P. Siddell, and that he loaded the identical nineteen head of cattle that he found locked at noon of that day, in yard No. 100. He does not, however, state that the gates were locked during the afternoon.

It is apparent that this is one of those cases where the evidence furnished by both parties is in good faith, and at the same time the conflict is so strong that there must be a mistake somewhere. Mr. Wilson bought the cattle of Mr. Brown; they agree that they were heavy, averaging 1,400 pounds, and that there was no hornless steer among them. Mr. Aldrich agrees with Wilson that he assisted in loading these nineteen steers into the car. Mr. Childs took charge of the car, and Mr. Bryson, at Cedar Rapids, swears that the seals were unbroken when the car was delivered to the Chicago & Northwestern.

We see no flaw in the evidence thus far furnished. The steers were bought, loaded, hauled and delivered to the railroad, and from the evidence the car was received with nineteen grade steers averaging 1,400 pounds. The car was unloaded at Clinton, and the animals fed. They were locked in yard No. 100 and remained locked until noon. During the afternoon Mr. Childs found the yard unlocked, and this statement is not questioned by Mr. Chapman, who had charge of the yard on the afternoon of December 28, although he swears that he loaded the identical steers into the car that he found in the yard at noon. On the arrival of the car at Chicago, as the Commissioners understand, the inferior steer was found in the car.

The Commissioners do not believe it is necessary for Mr. Wilson to show where the substitution was made. They think it clear from the evidence that the nineteen steers bought of Mr. Brown were what he claims for them, that they were loaded at Traer, hauled to Cedar Rapids and delivered to the Chicago & Northwestern Railway. This, they think, makes the case. They would recommend that it be adjusted on this basis.

Des Moines, Iowa, September 21, 1888.

CITIZENS OF STRAWBERRY POINT, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Change of name of
railway station.*

Filed April 26, 1888.

DECISION OF THE COMMISSIONERS.

On April 30, 1888, a petition was presented to the Commissioners asking them to order the name of the station Enfield changed to Strawberry Point, the name of the incorporated town within the limits of which the station is located and which is the name of the post-office. It is claimed that for

thirty-five years the town has been called Strawberry Point, and there could be no good reason for the railroad company giving a name to the station differing from the name of the town and post-office. In July, 1884, this matter was brought before the Commissioners and although they then felt that there was a peculiar propriety in retaining the names given to the towns by the early settlers, particularly as in the present case where the name was euphonious and suggestive of pleasant associations, they failed to find in the law any powers enabling them to grant the request. Chapter 31, laws of Twenty-second General Assembly, empowers the Commissioners "to order a change of name of station to effect uniformity."

Under the provisions of the law the Commissioners hereby order and direct that the name of the station Enfield, in Clayton county, on the Davenport & Calmar branch of the Chicago, Milwaukee & St. Paul Railway, be changed to Strawberry Point.

Des Moines, Iowa, May 31, 1888.

CITIZENS OF GRANT TOWNSHIP, MONONA COUNTY,
IOWA,

vs.

CHEROKEE & DAKOTA RAILWAY CO.

} Change in name of
station.

Filed May 4, 1888.

DECISION OF THE COMMISSIONERS.

The Commissioners received paper, dated April 23, 1888, signed by J. A. Sawin and thirty-nine other citizens of Grant Township, Monona county, Iowa, asking the Board to use its influence in securing the retention of the name Ticonic, which was the name given by the early settlers to the post-office in the vicinity of the station named Morton by the railway company.

Following their usual custom a copy of the complaint was forwarded Mr. E. T. Jeffery, General Manager of the Illinois Central Railroad Company, also a copy of the law passed by the Twenty-second General Assembly "providing for change of name in railway stations." It is perhaps proper here to state that the Cherokee & Dakota Railway is one of the proprietary lines of the Illinois Central.

Mr. Jeffery's reply is, that the station was named after ex-Governor Morton, a member of their board of directors, an influential man, but that he is willing to call the station by any name the Commissioners desire. He further says that he would be under obligations to the Board if it would furnish names for the various stations they may establish on the lines of railroad that may be built by the company under his management, should they build any more, which is doubtful.

The Board is of the opinion that the object of referring the complaint to him was misapprehended and the law was not carefully read. Since 1879 at the request of the General Managers of most, if not all the roads then in operation in the State, the practice was adopted by the Commissioners of forwarding them all complaints received at the office and asking them to admit or deny the allegations and make such further reply as they thought proper. This complaint came under the general rule and was treated accordingly.

The law says "Where any railway company shall fail or refuse to make the name of a railway station conform to the name of the incorporated town within the limits of which it is situated, the Railroad Commissioners of the State upon hearing and after notice thereof, may order a change in the name of said station to effect such uniformity in name."

The present case does not come within the terms of the law. "The company has established a station * * * * in the neighborhood of Ticonic post-office," this is not claimed to be within the limits of the incorporated town of Ticonic and this seems to be recognized by the petitioners, as instead of asking them to "order a change," they ask them to "use their influence."

As the case is stated the Board has no authority under the law to order a change of name of this station.

Des Moines, Iowa, May 10, 1888.

CITIZENS OF MORNING SUN, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY
CO. AND CENTRAL IOWA RAILROAD.

} *Petition for Union
depot*

Filed May 10, 1888.

DECISION OF THE COMMISSIONERS.

On December 4, 1884, J. W. McDill, Railroad Commissioner, visited Morning Sun at the instance of certain citizens, asking a union depot at the crossing of the Burlington, Cedar Rapids & Northern and the Central Iowa railroads. He reported to the Board that the ground at the crossing was not suitable, that the owner refused to sell or grant any portion of his land for the purpose, that the point of crossing would be nearly a mile from the business part of the town, that the Central Iowa Railway Company had purchased grounds convenient to the business part of the town and erected stock yards on them, that the citizens were desirous of having the passenger and freight stations located on these grounds. Acting on his report the Board refused to order a union depot.

On representation made by certain parties in interest, the action of Judge McDill was reviewed by the Commissioners and a personal examination made of the ground by all the Board. An effort was made to get the views of all parties. Seventeen out of twenty-one persons who testified before the Commissioners agree that the stations are located in the best possible place to accommodate the public interests. The Board affirmed the opinion of Judge McDill.

There does not appear in the present petitions an averment of any new fact or condition that should unsettle the previous determination of this question.

Des Moines, Iowa, August 8, 1888.

P. CORCORAN, POSTVILLE, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Refusal to furnish
cars, etc.*

Filed May 11, 1888.

DECISION OF THE COMMISSIONERS.

On May 11th P. Corcoran of Postville, Iowa, filed complaint against the above railroad, setting forth that "about December 20, 1887, he purchased five hundred bushels of corn at Spencer, Iowa, to ship over the track of said road at twenty-eight cents a bushel, on track; that the railroad company refused to forward any car unless he would ship through one of the elevators there, and the elevators refused to furnish corn at less than thirty-five cents per bushel, and would not permit others to load cars through their elevators, thus entailing a loss of seven cents per bushel on the five hundred bushels purchased," etc.

The Chicago, Milwaukee & St. Paul authorities state that Mr. Corcoran sold his corn to C. C. Little, who asked for cars to ship the same, at a time when it was not shelled and ready for market, and was some six miles in the country; that said Little paid Corcoran \$10 in settlement, for failure to deliver said corn for shipment.

In a letter to the Board of August 29, 1888, Mr. Corcoran acknowledges his inability to furnish further evidence to prove his claim, and the Board are of the opinion there is no cause of action. Case closed.

Des Moines, Iowa, August 31, 1888.

A. C. STEVENS, GLIDDEN, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Asking an open crossing over the Chicago & Northwestern Railroad north of his house.

Filed May 14, 1888.

DECISION OF THE COMMISSIONERS.

Mr. A. C. Stevens owns 101.89 acres of land about one-half mile west of Glidden. There is a public road on the northwest and south of his land. The main line of the Chicago & Northwestern Railway runs nearly parallel with this road north of his land and cuts off about twenty acres from the balance of the farm; his house, barn and other improvements are near the center of the one hundred and sixty acres, of which he owns nearly three-quarters. The railroad company has fenced the road through this land and made a crossing north of his house; has put in heavy gates, so that in passing from his house to the highway or his land north of the railway, he is compelled to open and close both these gates. He alleges that they are so heavy as only to be handled by a man, and that frequently it is necessary to send women and children over this crossing to the highway, and it is always necessary to send a man to open and close these gates. He asks the Commissioners to order an open crossing or to require the company to put in cattle-guards so that he can cross without the trouble and expense attendant upon opening and shutting these two gates. Prior to the present time he has had access to the highway on the east, but now this forty acres is fenced, and from the character of the ground and sloughs no highway is accessible over his land from his house, except by this crossing.

Mr. Whitman, general manager of the road, replies that "Mr. Stevens' residence is twelve hundred feet south of the railroad track and twelve hundred feet east of a public road which crosses the track at right angles and intersects at right angles the public highway that Mr. Stevens wishes to reach by the crossing he asks the company to put in." He further says that it does not seem reasonable that an additional open crossing should be put in within twelve hundred feet of a public highway. As the Commissioners understand the position, the ground is so wet and miry that Mr. Stevens cannot reach the highway in any other direction than where the present crossing is; and if he could, by bridging or otherwise, it would increase his distance to Glidden, his railway station and market, one-half mile.

The Supreme Court of Iowa, in the case of Gray vs. the Burlington & Missouri River Railroad Company, 37 Iowa, page 120, decides a case that in general features is identical with the case presented by Mr. Stevens. The court says: "At the crossing provided for at this place there are two gates, one on each side of the railroad; these gates do not hang upon hinges, but are fifteen feet wide, made of fencing boards, four boards high, with two posts and a cross-piece, on which the gates slide back without rollers. In passing them they must be pushed back and lifted around. The gates are

very heavy and clumsy to open and shut. The railroad has thus, as the evidence shows, interposed itself between plaintiff and the highway, leaving him egress through two ill constructed and heavy gates. Every time he or any member of his family has occasion to leave the premises, whether upon business or pleasure, the way lies through these barriers, which constitute the only means of reaching the county, town or elections or school meetings or church, or of making a family visit to a neighbor.

"We have no hesitancy in holding that the means of crossing provided in this case are not, under the circumstances, adequate. * * *

The law must be so construed as to protect the citizen and guard him against needless burdens and encroachments, and at the same time so as not to oppress or discourage the great works of internal improvement. With these considerations in view, we are of the opinion that where a railway runs between the residence of a citizen and the only means he has of reaching the highway, that he has the right to insist that an open crossing shall be provided for him by means whereof he may reach the highway without stopping to open the gates or remove bars. He has a right to as free and unobstructed egress as the circumstances of the case reasonably admit, and whilst the company has a right to intervene between him and the highway it has not the right unnecessarily to subject him to inconvenience and burdens which can be guarded against by the exercise of reasonable care and at a reasonable outlay. The necessities of the citizen often require that he shall be able to reach the highway without delay. Sometimes his wife and children, unattended, desire egress, and under such circumstances a blockade by the way, by gates and bars, encroaches unreasonable upon the rights which the government guarantees the citizen, and in which he has a right to demand protection."

The Commissioners regard the condition of this case as identical, and following the order of the court in the former case, advise the Chicago & Northwestern Railway Company to put in cattle-guards and make an open crossing at the point where the crossing is now located on Mr. Stevens' land, between his house and the highway, at the earliest time practicable.

Des Moines, Iowa, July 13, 1888.

JOSEPH CLINE, REASNOR, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.} *Overcharge.*

Filed May 11, 1888.

On May 16th Joseph Cline, of Reasnor, Iowa, filed complaint of overcharge against the Chicago, Rock Island & Pacific Railway Company on shipment of car of stock from that point to Ord, Nebraska, and in his affidavit shows that while the agent at Reasnor agreed to bill his stock to Ord for \$35, yet he was compelled to pay \$66 for the same before the stock were delivered to him at point of destination.

The attention of the Chicago, Rock Island & Pacific Railway Company authorities was called to the case, and after an examination into it, the overcharge was acknowledged and a voucher for \$31, the amount of said overcharge, ordered made out and refunded to Mr. Cline. When paid, the case will be closed.

Des Moines, Iowa, August 31, 1888.

A. F. BROWN, NEWTON, IOWA,

vs.

CENTRAL IOWA RAILWAY.

} *Failure to run train as per
agreement.*

Filed May 24, 1888.

DECISION OF THE COMMISSIONERS.

On May 17, 1888, Mr. Brown writes the Commissioners that he had arranged with the Central Iowa Railway to run a train from Given to Newton on April 26, 1888, to carry passengers to an Odd Fellows' Anniversary Association at Newton. The arrangement is set out in full in the correspondence. The train was to reach Newton at noon and return at any time at night the excursionists might desire. As understood, the train came to Newton on time, but left early in the afternoon and did not return for the excursionists. Expense bills of the parties who were left are returned. This Commission has no power to render a money judgment, and could not in any event collect from the company any money claims.

A careful examination of the correspondence, particularly the letter of Mr. Nourse, General Passenger Agent, would seem to indicate that he had outlined what would be the programme if this was agreed upon. He says it would not pay to run a train for the Lynnvile people; if the committee were strongly to urge it a good delegation could be got from Oskaloosa, Bea-

con and Given. We would start the Newton branch train from Given. If it is desired to arrive at an earlier hour, the train can run in before noon.

The evidence before the Commissioners would seem to indicate that no contract had been closed between the parties, only preliminary negotiations, and therefore they think that there should be no liability.

Des Moines, Iowa, September 21, 1888.

J. M. ARNOLD, DAVIS CITY, IOWA,

vs.

CHICAGO, BURLINGTON & QUINCY RAIL-
ROAD COMPANY.

} *Overcharge and discrimina-
tion.*

Filed May 16, 1888.

DECISION OF THE COMMISSIONERS.

On May 16, 1888, J. M. Arnold, of Davis City, Iowa, filed complaint against the above road of overcharge on four car loads of posts, shipped from that point to Greenfield and other stations on the Chicago, Burlington & Quincy Railroad in Iowa.

The facts developed and substantiated by expense bills of dates between February 13 and April 9, 1888, and other evidence, are, that the agent at Davis City gave Arnold a cut rate of 6 cents, and 6½ rate on four car loads, but under instructions of the Division Freight Agent the full distance tariff rates were charged, 10½, 11½ and 12 cents, on the other four car loads.

When Arnold represented the facts to the railroad authorities they refused to refund the overcharge, but claimed a refunding of the difference on undercharge on the four car loads previously carried at the reduced rate, claiming that while a cut rate was in force on their line of road, "by a note on bottom of circular to agents" they were expressly notified "the cut rates did not apply to lumber or articles taking lumber rates."

After a thorough investigation of the case the Board find that a cut rate was in force at the time of these shipments along the entire line of the Chicago, Burlington & Quincy Railroad; that lumber was shipped from Burlington, Fort Madison and other points, a much greater distance, at as low a rate in the aggregate, or proportionally lower rate for the longer distance than a short one; that lumber was hauled from Fort Madison to Orient, 223 miles, February 22, 1888, for 6½ cents; April 2, from Fort Madison to Greenfield, 230 miles, for 7½ cents; February 27, from Chicago to Orient, 409 miles, for 11 cents; while on February 13th and 25th, 10½ cents and 11½ cents was charged from Davis City to Greenfield, 126 miles, and Afton, 96 miles; and March 26 and April 9 a 12 cent rate was charged from Davis City to Cumberland, 152 miles, and Fontanelle, Iowa, 133 miles. The discriminations against Davis City, in the above shipments, are evidenced by expense bills

on file, and are clearly in violation of section 11, chapter 77, of the acts of the Seventeenth General Assembly.

The admission of C. F. Kemath, C., B. & Q. agent at Orient, is pertinent as to the above overcharge and discriminations.

Writing to W. J. Davenport, Division Freight Agent, May 10, he says: "I cannot see why the rates should be almost as much again from Davis City as from Mississippi river points, and I corrected this bill in order not to charge more for a shorter than a longer distance. But of course I must follow instructions, and I do the best I can."

With the above facts developed, the Board are of the opinion that the complaint of overcharge and discrimination is fully sustained; that the complainant has been "charged more for transporting freight (on the line of railroad C., B. & Q.) than a fair and just proportion of the prices charged for the same kind of freight transported from another point;" that the complainant has been unjustly discriminated against; that he should not be charged as great or a greater sum for the shorter distance than was at the same time charged others for a longer haul; and that the respondent company should refund to complainant the amount of the overcharge over and above the rate on the prior shipments, and corresponding rates given other shippers. Case closed.

Des Moines, Iowa, November 22, 1888.

C. M. GOLDEN, KELLOGG, IOWA.

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge on shipment of seeds.

Filed May 19, 1888.

DECISION OF THE COMMISSIONERS.

The complainant, C. M. Golden, complains of overcharge by the above railroad, on a shipment of seeds from Kellogg, Iowa, March 23, 1888; that he prepaid charges in full, as made by the agent at that point, on said shipment, but that the said railroad company charged him an additional amount, being the difference on 4,450 pounds of seeds, between the rate given at Kellogg, eight cents per hundred, and thirty-two cents per hundred pounds, charged at terminal point.

The attention of E. St. John, general manager, being called to the matter, he replied denying the justice of the claim, and setting forth that the article of seeds was especially excepted from said special eight cent rate, and declining to refund any of the claimed overcharge.

It is the opinion of this Board that we have no jurisdiction in the above case, and cannot enforce said claim against the above road. The complainant was notified and informed that any further proceedings would have to be enforced before the Inter-State Commerce Commission. Case considered closed.

Des Moines, Iowa, July 13, 1888.

CITIZENS OF MELBOURNE, IOWA,

vs.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO.

} *Petition for depot.*

Filed June 1, 1888.

June 1, 1888, J. O. DeButts and twenty-six other citizens of Melbourne, Iowa, filed petition asking the erection of a depot at that point, on the above road, for the accommodation of the traveling public.

The attention of the railroad authorities being immediately called to the petition, in a letter of June 14th, J. M. Eagan, general manager, replied, stating that it was the intention of the company to erect a depot during the season, as desired. November 21st the petitioners write, acknowledging that the company have completed a "comfortable and good depot, and put in good stock yards, but have not put in any well or scales at yards yet." Case closed.

Des Moines, Iowa, November 23, 1888.

W. E. DOWNING, SELMA, IOWA,

vs.

CHICAGO, BURLINGTON & KANSAS CITY RY CO.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} *Overcharge.*

Filed June 1, 1888.

DECISION OF THE COMMISSIONERS.

On May 30, 1888, the private secretary of Governor Larrabee transmitted to the Board a letter addressed to his excellency in which complaint is made that he is charged by the two railroad companies \$51 00 for hauling over the two roads 2,152 feet of lumber and 5,700 pounds from Fort Madison to Selma. He stated in the letter that the lumber cost at the mill \$51.00; the distance hauled was fifty-two miles.

The answer of respondent is that it requires two cars to carry the lumber, and that Mr. Downing was charged the lowest rates then in force for two cars for that distance, and that the charge was reasonable.

Mr. Downing claims that other freight might have been loaded on the cars with the long timber. This, it seems, was not done, and is claimed to have been impracticable, there being little freight moving between the two points.

The Commissioners are of the opinion that the rate charged under the conditions is not unreasonable, as it required two cars to perform the service.

Des Moines, Iowa, August 30, 1888.

W. W. CAMERON, MASON CITY, IOWA,

VS.

CENTRAL IOWA RAILWAY,
CHICAGO, ST. PAUL & KANSAS CITY RAIL-
WAY COMPANY.

} *Damage to stock in transit.*

Filed June 14, 1888.

DECISION OF THE COMMISSIONERS.

On January 6, 1888, W. W. Cameron shipped a car load of hogs from Mason City, Iowa, to St. Paul, via the above named roads. A delay of over 72 hours occurred en route, during which the hogs were badly frozen, and when delivered a number were found dead and others badly damaged. On June 14, 1888, Mr. Cameron filed his complaint before the Board of Railroad Commissioners, claiming \$173.02 damages, and setting forth the above facts. The statements of the employes of the two railways as to the delay in transit are very conflicting, but from shipping bills and other papers attached, and record of time of trains, etc., the Board are of opinion that the Central Iowa Railway and the Chicago, St. Paul & Kansas City Railway are equally responsible for the delay and damages, and recommend a speedy settlement of the same with Mr. Cameron on the above findings, on the basis of an equal division of the loss.

Des Moines, Iowa, August 31, 1888.

W. C. EARLE, WAUKON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Hogs killed in transit.

Filed June 14, 1888.

On June 12, 1880, W. C. Earle, of Waukon, writes the Commissioners that he lost some hogs in transit from Waukon to Chicago by a railway accident, and that other parties who had suffered at the same time had been paid their losses.

Tha complaint was referred to Mr. Tucker, Assistant General Manager, who notifies the Commissioners that the claim will be paid, although he denies any legal liability for the loss. This, when paid, disposes of the complaint.

Des Moines, Iowa, July 13, 1888.

In the Matter of a Viaduct on Ninth Street, in the City of Des Moines, Iowa.

On the 27th day of June, 1888, Mayor Carpenter and a committee from the Common Council of the City of Des Moines appeared before the Commissioners and presented the copy of an ordinance passed by the City Council of said city, providing for a viaduct on Ninth street, over the tracks of the Wabash, St. Louis & Pacific Railway Company, Chicago, Rock Island & Pacific Railway Company, Des Moines & Fort Dodge Railway Company, Des Moines, Osceola & Southern Railway Company, Des Moines & Northwestern Railway Company, St. Louis, Des Moines & Northern Railway Company, Wabash Western Railway Company and Des Moines Union Railway Company. The approval of the Commissioners of the proposed viaduct was asked.

Tuesday, July 8d, at 9 A. M., was fixed for hearing the case, and the parties interested notified accordingly.

On Tuesday morning the Commissioners viewed the proposed site, and afterward heard the arguments of Mayor Carpenter, Alderman Weitz and Attorney Wright.

The law authorizing viaducts provides as follows: "Nor shall any viaduct be required until the Board of Railroad Commissioners shall, after due examination, determine said viaduct to be necessary in order to promote the public safety and convenience, and the plans of said viaduct prepared as provided in section 3 hereof, shall have been approved by said Board." The plans having been not fully prepared, the only question for the Commissioners to pass upon is whether the viaduct is necessary "to promote the public safety and convenience."

There is no bridge across the Raccoon river on Ninth street and very little travel across the railroad tracks, the principal travel to and from West Des Moines being on First street and Seventh street, which have bridges over the river. The city authorities have voted to construct a bridge on Ninth street, and when constructed it is claimed that the larger portion of the travel will be diverted to said street. When this is brought about a viaduct on this street may be necessary for the public safety and convenience. The Commissioners are of the opinion that at present the necessity for a viaduct on Ninth street is not warranted by the conditions of travel, and is not such as is contemplated by the law.

Des Moines, Iowa, July 3, 1888.

Application of city council of Des Moines, Iowa, for viaduct over Seventh street.

October 16th, the city council of Des Moines, passed an ordinance for the erection of a viaduct on West Seventh street, over the following railroads: Chicago, Rock Island & Pacific Railway Company, Des Moines & Fort Dodge Railroad Company, Des Moines & Kansas City Railway Company, Chicago, St. Paul & Kansas City Railway Company, Des Moines & Northwestern Railway Company, St. Louis, Des Moines & Northern Railway Company, Wabash Western Railway Company, Des Moines Union Railway Company, and asked the Commissioners to approve the same.

The Board, October 17th, met with the city council and after a full hearing of the matter, by a unanimous vote, on the 18th of October, approved the viaduct proposed over the above railroads on Seventh street, in Des Moines, Iowa. Case closed.

Des Moines, Iowa, November 20, 1888.

TUBE ROSE CREAMERY, CORNING, IOWA,

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

} *Delay in transit.*

Filed July 3, 1888.

On the 2d of July, 1888, the Tube Rose Creamery of Corning, Iowa, entered complaint the Chicago, Burlington & Quincy Railroad Company, for damages amounting to \$46 17, caused by delaying transportation of fourteen tubs of butter from Corning, Iowa, to Chicago, Illinois, it being delayed ten days in transit, the usual time being only three days. Said delay

caused it to come upon a largely declined market, and a loss of \$46.17 thereby.

The attention of the railroad company was called to the matter July 8d, and after looking into the matter, on the 25th of July, the justice of the claim was acknowledged. On July 27th, in a letter received by this Board, the complainants acknowledge full and satisfactory settlement, and the case is closed.

Des Moines, Iowa, August 8, 1888

IRA LONG, LUTHER, IOWA.

vs.

ST. LOUIS, DES MOINES & NORTHERN RAILWAY
COMPANY.

} Application for cattle
guard.

Filed May 18, 1888.

On the 18th of May, 1888, Ira Long, of Luther, Boone county, Iowa, filed an application for a cattle guard across the St. Louis, Des Moines & Northern Railway, one mile south of Luther on his farm of 120 acres, stating that the track of said railroad ran through the center of his farm and cut him off from the pasture lands, and that he had suffered considerable damage from said location and lack of satisfactory crossing.

The attention of the company was called to the complaint of Mr. Long by the Commission, and on August 11th, a letter was received from Mr. L. M. Martin, Superintendent, recognizing the justice of the complaint and notifying the Commission that the request for a cattle guard would be complied with.

September 11th, a letter was received from Mr. Long stating that a satisfactory cattle guard had been put in as desired and requesting the case to be closed. So ordered.

Des Moines, Iowa, September 21, 1888.

HELGA AMUNDSON, ELLSWORTH, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

*Obstruction of water
course and also of
private highway.*

Filed July 17, 1888.

DECISION OF THE COMMISSIONERS.

July 17, 1888, Helga Amundson, living on southwest quarter of twenty-six, seventy-eight, twenty-three, near Ellsworth, Iowa, filed complaint against the Chicago & Northwestern Railway Company for obstructing the natural water course on his farm; and also for erecting a twelve-board fence in front of his premises, which, by piling up the snow in winter, cut him off from the public highway.

The attention of the railroad company being called to said complaint July 26th, Mr. J. M. Whitman, general manager, August 15, 1888, replies, denying the obstruction of any natural water course, claiming that "the pond referred to is a 'slough,' and never had any outlet except when it might overflow; in which event it would naturally flow to the west and parallel with our tracks. What he wants to do is to drain this slough south, to our right of way, and into and through our railway cut. The pond or slough can easily be drained or tiled westerly, as there is good fall in that direction."

As to the snow blockade, Mr. Whitman sets up: "The company has a twelve-board fence at the point claimed, to protect the cut, which is known as "pig-tail," one of the worst points in winter on the Northern Iowa Division. The fence is located on our own line, and we believe our right to construct and maintain it is so far beyond question that any argument thereon is useless."

The testimony of three witnesses submitted with the complaint, fully substantiate the charges made, and prove to the satisfaction of this Board, that by the grading and construction of the said railroad through the farm of said Amundson the natural water course was obstructed, causing a pond of water a half an acre in extent, damaging complainant to the extent of the obstruction and land subject to overflow; that the twelve-foot board fence, while on the company's right of way, seriously impedes travel in the winter, by piling up the snow and blockading the egress of complainant from his home to the public highway.

To these affidavits respondent makes no reply.

The Board, after a careful consideration of the facts as produced in the testimony, are of the opinion that the status of complainant as to the natural water course on his farm, prior to the advent of the railroad should be restored by the railway company as far as possible by artificial means, and that he is entitled to damages for any failure to restore the conditions which existed prior to the building of the road.

The right of respondent to use the ordinary appliances necessary to keep the road open is unquestioned, but if the complainant's private outlet to the public highway is obstructed by respondent's fence, we are of the opinion that respondent is in duty bound to keep said outlet as free of obstruction as it was prior to the building of said road.

Des Moines, Iowa, November 20, 1888.

J. H. MERRILL & Co., OTTUMWA, IOWA.

VS

KEOKUK & WESTERN RAILWAY COMPANY.

Discrimination in freight charges.

Filed July-7, 1888.

DECISION OF THE COMMISSIONERS.

On July 6, 1888, J. H. Merrill & Co. complain of a violation of the Iowa railroad law, the charge being discrimination in freight charges. The rates on the Keokuk & Western Railway from Keokuk to Moravia, are forty cents first class, thirty-two cents second, twenty-four cents third, and seventeen cents fourth; and on all business consigned to points beyond Moravia on the Chicago, Milwaukee & St. Paul, the rates are twenty cents first class, seventeen cents second class, twelve cents third class, and nine cents fourth class. The complaint was forwarded to the company, and on July 31 Mr. Hughes, president, replies. His answer is in the nature of a demurrer, admitting the charge to be true, he claims that Merrill & Co. are not injured by these rates and have no ground of complaint; that the rate given by his company is in the nature of a through rate, and his road fixes its own proportion of the through rate. He admits that the Chicago, Milwaukee & St. Paul refuses to pro rate and charges them full local rates, and on this freight his road charges about one-half as much from Keokuk to Moravia as to other parties at Moravia; that as the Chicago, Milwaukee & St. Paul refuses to pro rate, his company is compelled to haul the freight at this rate or go out of the business, which would deprive the merchants of Keokuk of business on the Chicago, Milwaukee & St. Paul line. He calls the attention of the Board to the case of Allen & Co. vs. the Louisville, New Albany & Chicago Railroad Company, decided by the Inter-State Commerce Commission, which justifies that road in making a less charge on its proportion of a through shipment to New York than it would charge for the same distance locally. He also submits the case of the Boston Chamber of Commerce vs. the Lake Shore & Michigan Southern Railway Company, in volume 1, page 443, Inter-State Commerce Commission Reports, where the Commission hold that "the total charge for transportation is all that concerns the shipper, and not the percentages allotted by agreement to one or more of the connect-

ing carriers." The proportionate rate from Chicago to Boston may properly be less for a point east of Boston than the rate from Chicago to Boston.

The case before the Commission is entirely free from complications, the facts and conditions are admitted. The law prohibits the carrier from using any means or device to prevent the carriage of freight from being continuous from place of shipment to place of destination. The Chicago, Milwaukee & St. Paul Railway refuse to pro rate on this freight, but carries it without unreasonable delay, and charges its full local rates. If it is two locals and not a through shipment the less rate is prohibited by section twenty-four (24) of the law: "Or if it shall charge, collect or receive from any person or persons a higher or greater amount of toll or compensation than it shall at the same time charge, collect or receive from any other person or persons for receiving, handling or delivering freight of the same class and like quantity at the same point upon its railroad." All such discriminating rates are prohibited by this act. Section thirteen (13) says no complaint shall be dismissed because of the absence of direct damage to the complainant or petitioner; Merrill & Co. may properly complain although not injured.

This case the Commissioners do not regard as a joint rate, as no rate can be joint without the consent of both parties, the State not asserting the authority to require joint rates.

The Keokuk & Western certainly charge the Moravia merchants "for the transportation of the same kind of freight the same distance over the same line of road in this State more than they charge on freight consignees" beyond Moravia. This is prohibited by section twenty-four (24) of the law. This fact is declared to be prima facie evidence of unjust discrimination, and competition is especially declared to be no excuse for the difference. The effect, and we believe the design and declared purpose of the framers of the law, in cases of this kind, was to exclude the Keokuk & Western from points beyond Moravia unless they were willing to make the same rate to everybody at Moravia or points nearer Keokuk. The intent of the law seems to be to exclude competition and give the business to the railroad and the distributing centers that were the nearest and could perform the service at the lowest cost. If Ottumwa was the most accessible point Keokuk must be shut out of this country, unless all the business on the Keokuk & Western was done at the lowest rate given on less.

It is not the province of this Board to criticise the law, nor to determine whether excluding competition, as it does, is for the best interest of the public. We can only say that in our judgment the law does this, and that the differential in the rates is prohibited by the provisions of the law.

Des Moines, Iowa, September 21, 1888.

J. HAVER & Co , TINGLEY, IOWA.

vs.

CHICAGO, BURLINGTON QUINCY R. R. Co.

} *Exorbitant charges on inter-
state shipment.*

Filed July 26, 1888.

Complainant filed answer in above case July 26th, 1888, in regard to shipment of corn from Tingley, Iowa, to Chicago, claiming an overcharge of \$9 46 in freight on the same. After correspondence with the railroad company the Board are of the opinion that the overcharge is unjust and extortionate, but being an inter-state shipment, is beyond the jurisdiction of this Board, whose action in such cases can only be recommendatory. The case is therefore considered closed.

Des Moines, Iowa, August 15, 1888.

H. E. FULLER, OTHO, IOWA,

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

} *Claim for goods lost in trans-
portation.*

Filed July 13, 1888.

July 13, 1888. H. E. Fuller of Otho, Iowa, filed claim against the Illinois Central Railroad Company for a box of goods lost in transit from Otho to Coldwater, Michigan.

The attention of the railroad officials being called to the matter, a prompt investigation was made by them, and the goods found and returned to the claimant, October 24, 1888, who acknowledged the receipt of the same.

Case closed.

Des Moines, Iowa, November 15, 1888.

CITY OF CEDAR RAPIDS, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAIL-
WAY COMPANY,
ILLINOIS CENTRAL RAILROAD COMPANY,
CHICAGO & NORTHWESTERN RAILWAY COMPANY,
AND
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COM-
PANY.

*Petition for a viaduct
over the above rail-
roads, across A ave-
nue, Cedar Rapids,
Iowa.*

Filed July 13, 1888.

DECISION OF THE COMMISSIONERS.

On the 13th of July, his Honor, Mayor Mullaloy, in behalf of the city council of Cedar Rapids, appeared before the Board asking the approval by the Commissioners, of the proposed construction of a viaduct across the above railroads at A avenue, Cedar Rapids, Iowa, in accordance with the provisions of chapter 32, of the acts of the Twenty-second General Assembly of the State of Iowa.

The Board fixed July 10th as the day for viewing the site of the proposed viaduct and for a hearing of parties interested. Commissioners Dey and Campbell were present at said date at the city of Cedar Rapids, and gave a full hearing and consideration of the facts regarding site, crossing, danger to travel, etc.

The Commissioners found the proposed viaduct petitioned for to be at a point of crossing, where there is very little travel, and are of the opinion that the provisions of said chapter 32, which requires that viaducts shall be ordered only where it is "necessary in order to promote the public safety and convenience," will not warrant them in approving a viaduct over said roads at that point, such a state of facts not existing.

Des Moines, Iowa, August 30, 1888.

W. W. FRASER, BEVINGTON, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO. }

Claim for stock killed.

Filed August 1, 1888.

DECISION OF THE COMMISSIONERS.

On August 1, 1888, W. W. Fraser of Bevington, Iowa, filed a complaint against said road for the killing of stock, and claiming \$110.00 damages for the same. The case as developed shows that on the first day of May, a dark brown mare, heavy with foal, belonging to said Fraser, was killed by a train on the Chicago, Rock Island & Pacific Railway, at the town of Bevington, Iowa, being knocked off the track by the engine. The animal was about ten years old, defective in one eye, and appraised (with season) at \$110.00, by Thomas Samson and Zac. Turpie. E. St. John, general manager of the Chicago, Rock Island & Pacific Railway, in a letter of August 17th, set up that the animal was not valuable; that she had been a source of annoyance to the road, running at large, and frequently obstructing the track; that the accident occurred in the town of Bevington, where the company cannot fence its track; and that the speed of the train did not exceed six miles an hour; that the division solicitor holds that there is no liability on the part of the road, and that they refused to pay for the same.

The testimony before the Board shows that the train was running at a speed of about fifteen miles an hour, and under section 1289 of the Code, which limits the speed of trains to eight miles per hour, it is the opinion of the Board, the Chicago, Rock Island & Pacific Railway Company is responsible for the killing of the mare to the said W. W. Fraser, provided it can be established that said stock was killed on the depot grounds, which is not clearly shown by the evidence. Case closed.

Des Moines, Iowa, September 21, 1888.

W. W. FRASER, BEVINGTON, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Claim for stock killed.

Filed August 1, 1888.

DECISION OF THE COMMISSIONERS.

On August 1, 1888, W. W. Fraser, of Bevington, Iowa, filed a complaint against said road for the killing of stock, and claiming \$110 damages for the same. The case as developed shows that on the first day of May, a dark brown mare heavy with foal, belonging to said Fraser, was killed by a train on the Chicago, Rock Island & Pacific Railway, at the town of Bevington, Iowa, being knocked off the track by the engine. The animal was about ten years old, defective in one eye, and appraised (with season) at \$110, by Thos. Samson and Zach. Turpie. E. St. John, General Manager of the Chicago, Rock Island & Pacific Railway, in a letter of August 17th, set up that the animal was not valuable, that she had been a source of annoyance to the road, running at large, and frequently obstructing the track; that the accident occurred in the town of Bevington where the company cannot fence its track; that the speed of the train did not exceed six miles per hour; and that the Division Solicitor holds that there is no liability on the part of the road, and that they refused to pay for the same.

The testimony shows that the train was running at a slow rate of speed a short time prior to the accident, having slowed down to avoid striking other stock on the road; that when a few rods from the place where the mare was standing the engineer increased the speed of the train to fifteen miles an hour, striking her, throwing her off the track and killing her, these facts being testified to by two or more witnesses.

From the evidence before us the Board are of the opinion that the accident could have been avoided by the engineer, and was due to negligence on his part, and that the company is responsible for the same. Case closed.

Des Moines, Iowa, October 17, 1888.

CITIZENS OF SUTHERLAND AND PAULLINA, IOWA, }

VS. }

CHICAGO & NORTHWESTERN RAILWAY CO.,
CHEROKEE & DAKOTA RAILROAD CO. }*Relating to connecting
track between said rail-
roads.*

Filed July 28, 1888.

DECISION OF THE COMMISSIONERS.

In the matter relating to protest of certain citizens of Sutherland and Paullina, Iowa, against the decision of the Board of Railroad Commissioners, made September 1, 1887, ordering a Y to be constructed at the crossing of said roads, three miles west of Sutherland, for the transfer of the cars of said railroads, after a full hearing of the matter at Sutherland, August 16, 1888, by Commissioners Smith and Campbell, the Board are of the opinion that their former decision is fully in accordance with the law and the facts in the case, and adhere to the same.

It is further ordered that said connections be made at the earliest day possible for the public convenience, business and travel, and that said companies be so notified.

Des Moines, Iowa, August 30, 1888.

S. C. GUTHRIE, WEBSTER CITY, IOWA, }

VS. }

ILLINOIS CENTRAL RAILROAD CO. AND CHI-
CAGO, ROCK ISLAND & PACIFIC RAILWAY
Co. }*Overcharge.*

Filed August 3, 1888.

On August 2, 1888, S. C. Guthrie, of Webster City, Iowa, filed complaint of overcharge against the above railroads on shipment of an oil tank wagon from Oskaloosa, Iowa, via Tara, to Webster City. On this Board representing the facts to the officials of the roads, an error was acknowledged by them in charges, and in a letter of September 10th, 1888, E. St. John, General Manager of the Chicago, Rock Island & Pacific Railway Company, says a voucher for \$11.25, overcharges on the two lines, had been forwarded to Mr. Guthrie for the same. Settlement satisfactory and case closed.

Des Moines, Iowa, September 21, 1888.

A. B. HARMON, HAVELOCK, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY CO. }

*Discrimination in rates on
three car loads of emigrants'
movables.*

Filed August 4, 1888.

DECISION OF THE COMMISSIONERS.

On August 3d, 1888, Mr. Harmon writes the Board that he was charged by the Chicago & Northwestern Railway Company \$18 per car on three car loads of emigrants' movables from Goldfield to Havelock, a distance of 48 miles, while at the same time Warren Rogers shipped three car loads of the same character from Gladbrook to Marathon, a greater distance, at \$12 per car. This is the claim for discrimination. The facts with regard to Mr. Rogers' shipment are these: The agent at Gladbrook gave Mr. Rogers a rate of \$12 per car. On the arrival of the four cars at Marathon he was charged and paid the regular rate, \$22 per car. He applied to the Railroad Commissioners, claiming a contract with the agent for the \$12 rate. Under the circumstances they advised a refund on the three cars of \$10 per car. This advice was not intended to lower the rate, but as the party had been misled by the action of the agent they thought the company was properly holden of his action. In the case of Mr. Harmon, he was charged the regular rate in force at the time for that distance on "emigrants' movables," nine cents per hundred on 20,000 pounds. The Commissioners do not find that Mr. Harmon was discriminated against.

Des Moines, August 31, 1888.

PATRICK COWRY, PATON, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY. }*Claim for damaged stock.*

Filed August 8, 1888.

August 8th, 1888, Patrick Cowry, of Paton, Iowa, filed a claim of \$20 for damages to stock killed on the above railroad, two and one-half miles north of said station, on or about April 13th, 1888.

The Secretary of the Board at once notified the General Manager, E. St. John, of the claim, and August 27th received reply that the claim had been adjusted, Mr. Cowry in the meantime acknowledging satisfactory settlement of the same. Case closed.

Des Moines, Iowa, August 30, 1888.

CITIZENS OF ADAMS COUNTY, IOWA,

vs.

THE CHICAGO, BURLINGTON & QUINCY RAILROAD
COMPANY.
THE CHICAGO, ST. PAUL & KANSAS CITY RAILWAY
COMPANY.

*Petition for Y and
passenger transfer
between roads in
Union county, east
of Afton.*

Filed August 22, 1888.

DECISION OF THE COMMISSIONERS.

On August 22, 1888, the Commissioners received a petition signed by D. S. Sigler and seventy-eight others, citizens of Adams county, asking them to order a freight and passenger transfer between the Chicago, Burlington & Quincy and the Chicago, St. Paul & Kansas City Railways at the crossing east of Afton. On August 28th they received a similar paper, signed by H. E. Deemer and sixty others, residents of Montgomery county. On August 29th they received a paper signed by M. A. Weaver and one hundred and sixty residents of Taylor county. On August 30th an additional paper, signed by fifty-nine citizens of Montgomery county; on September 3d. a paper signed by one hundred and fifty-three citizens of Union county and southwestern Iowa; on September 6th a paper signed by one hundred and forty-one persons, and on September 6th by twenty-eight persons; September 10th, by thirty persons; September 11th, by thirty-five citizens of Creston; September 15th, signed by one hundred and eleven citizens of Afton and Thayer.

Copies of the petitions were forwarded to the officers of the Chicago, Burlington & Quincy and the Chicago, St. Paul & Kansas City Railways, and on September 27th Mr. H. B. Stone, general manager of the Chicago, Burlington & Quincy, replies that the latter road makes an overhead crossing; that the line of the Chicago, Burlington & Quincy is in a sag, with very steep grades on either side; that it is the design of his company to reduce these grades, which will involve a considerable deviation from the present line; and this they expect to do in a year or two; that the connection asked would cost \$13,000, which would be a useless expenditure, when this line was changed. At present it is necessary to run trains at high speed under this crossing to make the grades on either side; that reducing speed would necessitate lessening the number of cars on freight trains; a station established at this point would require trains to be run slow through it, and be attended with danger of accident. Mr. Eagan, general manager of the Chicago, St. Paul & Kansas City, says that a connection between the two roads would be expensive, and that his company has at present no funds available for such expenditure. The Chicago, Burlington & Quincy Company surveyed three lines for this connection and submit detailed estimates on each. The first

line would cost \$14,179 01; the second, \$9,629 88; the third, \$16,977 86. Mr. Egan estimates the cost of connection, excluding station building, at \$8,000. Mr. White, sheriff of Union county, writes the Board, and regards the estimates as too high, and states that he has talked with railroad men who say that the cost of connection will not exceed \$8,000, which he thinks would not be a burden upon the two roads. On October 23d the Commissioners went to the crossing, met Dr. Reebe and a number of persons interested in the connection; also Messrs. Bisbee, Brown and Lawler, representing the Chicago, Burlington & Quincy, and Mr. Stickney, representing the Chicago, St. Paul & Kansas City Railway. A general discussion of the entire subject was held and opinions were freely given.

The situation is this: The Chicago, St. Paul & Kansas City crosses the Chicago, Burlington & Quincy on an overhead bridge thirty-five feet above rail. A connection between the tracks of the two roads must be made by a track skirting the side hill for some distance. The difference in the estimates furnished of the cost of the work is largely due to the character of line required for connecting the two roads. It is probably safe to assume that a track with a grade practically sufficient for all transfer required at this point, and station house could be built for \$9,600. There was no testimony offered to show what amount of transfer of freight in car lots would be required at this point, and as both lines run to Des Moines and St. Joseph, it is probable that the freight accommodations required would be limited to the means for transfer of a few cars.

Section 1292 of the Code says: "Any railway corporation operating a railway in this State, intersecting or crossing any other line of railway of the same gauge, operated by any other company, shall by means of a Y or other suitable and proper means be made to connect with such other railway, so intersected or crossed; and railway companies, where railways shall be so connected, shall draw over their respective roads the cars of each connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid; and also the cars of all transportation companies or persons at reasonable terms and for a compensation not exceeding their ordinary rates."

As the Commissioners understand this section, the connection by a Y or other suitable and proper means is imperative, and the fact that the Chicago, Burlington & Quincy Railroad Company may soon change their line so that this expenditure of from six to sixteen thousand dollars would be useless, gives the Commissioners no authority to relieve the railway companies from making the connection.

Section three, chapter seventy-seven of the laws of the Seventeenth General Assembly, says: "Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of this State by any railroad corporation doing business therein, or by the officers, agents or employes thereof, and shall also from time to time carefully examine and inspect the condition of each railroad in the State, and of its equipment, and the manner of its con-

duct and management, with reference to the public safety and convenience.
 * * * Whenever in the judgment of the Commissioners it
 shall appear * * * that any change in its station or sta-
 tion houses * * * or any change in the mode of operating
 its road and conducting its business is reasonable and expedient in order to
 promote the security, convenience and accommodation of the public, said
 Commissioners shall inform such railroad corporation of the improvements
 and changes which they shall judge to be proper."

It was shown at the meeting, as well as in the petitions, that there was
 considerable transfer of passengers from one road to the other, at present
 carried by hacks between Afton and Talmage (the morning the Commis-
 sioners were there fifteen persons took hacks for Afton), and it seemed evi-
 dent that this transfer would be greatly increased if facilities for this pur-
 pose were afforded at the crossing. The real want at this point seemed to
 the Commissioners to be the means of passenger transfer.

Under the provisions of section three the Commissioners are satisfied that
 the convenience and accommodation of the public would be promoted by a
 passenger transfer at this point, and would recommend that a platform be
 built on each road sufficient to transfer passengers and baggage, and that at
 some point between the two, a waiting room for passengers be built and a
 way provided for passing from one platform to the other; that this waiting
 room be opened, warmed and lighted a reasonable time before the arrival
 and after the departure of all trains stopping at this place. This might be
 a flag station, and that only trains be required to stop to receive and dis-
 charge passengers destined for this transfer. The cost of the erection and
 maintenance of the station house and the way between the two platforms
 should be divided equally between the two companies.

Des Moines, Iowa. December 12 1888.

J. D. MUSSER ET AL, RIVER JUNCTION, IOWA,	}	Change of station name.
VS		
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY Co.		

Filed August 29, 1888.

DECISION OF COMMISSIONERS.

August 25, 1888, J. D. Musser and others of River Junction, Iowa, en-
 tered complaint against the above road, setting forth that the name of their
 station on the Burlington, Cedar Rapids & Northern Railway is "Iowa
 River," and that from the similarity of names, confusion and trouble are
 constantly arising; they therefore ask the Commissioners to change the

name of the station to River Junction, in compliance with the law passed last winter.

An examination into the facts set forth confirm them in the main, but an examination of the law discloses a want of authority over the matter by this Board, as they are given power to change names of stations only in incorporated towns. The Commissioners, therefore, are unable to grant the relief petitioned for. Case closed.

Des Moines, Iowa, October 19, 1888.

S. RADWICH, DAVIS CITY, IOWA,

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

} Overcharge.

Filed September 8, 1888.

September 8, 1888, S. Radwich, of Davis City, Iowa, filed complaint against the above railroad, claiming overcharge on passenger fare from that point July 8, to St. Joseph, Missouri. The agent, Henry Sparks, charged him full rates, and collected \$3 more than the excursion rate in force at that date, and refusing to refund the same.

The attention of the railroad authorities being called to the complaint, October, 1888, Henry B. Stone, General Manager, replied, stating "the matter has been carefully investigated and the facts found to corroborate the complaint made," and enclosing check for the amount claimed. Full and complete satisfaction is acknowledged by Mr. Radwich, October 23, 1888, and case is closed.

Des Moines, Iowa, November 15, 1888.

KNUDT TOFT, ESTHERVILLE,

vs.

CHICAGO & NORTHWESTERN RAILWAY CO.

} Damage to stock in transit.

Filed September 10, 1888.

September 6, 1888, Knudt Toft, of Estherville, Iowa, shipped a car-load of stock from that station, via the Burlington, Cedar Rapids & Northern, to Goldfield, and the Chicago & Northwestern Railway to Des Moines. The complainant charges that the car was detained twenty hours at Jewell Junction, without water, reaching Des Moines at 9 o'clock on the evening

of the 7th; that the delay and lack of water caused a shrinkage and damage to complainant of \$30, and he asks that the company refund him that amount to cover his loss

The attention of the railroad authorities being called to the complaint September 13th, by this Board, Mr. J. M. Whitman, General Manager, replied, September 14, asking for full particulars regarding shipment, which were furnished, October 30, Mr. Whitman, after investigating the case, writes, denying the responsibility of his company for damages, that they did the best they could under the circumstances.

That the railroad companies are required to keep their stock yards in order for the reception of stock, furnished with water and other usual requirements, is unquestioned. In the present instance these requirements seem to have been lacking, the fact that the shipments of stock over this branch of the road have been few, is plead in extenuation.

A letter received from complainant of November 19th, acknowledges the receipt of \$5.33 from respondent, in partial payment of his claim for damages. Case closed.

Des Moines, Iowa, November 23, 1888.

CITIZENS OF RIDGEWAY, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Petition for depot.*

Filed September 17, 1888.

September 17, 1888, George Luck and other citizens of Ridgeway, entered complaint against the above road, setting forth that the depot on said line of road at that place was destroyed by fire April 5, 1888, and that since that date they had suffered great inconvenience, being compelled to receive goods off a platform in all kinds of weather, and that passengers getting on and off trains were greatly inconvenienced for lack of depot facilities.

The attention of the Chicago, Milwaukee & St. Paul Railway authorities was called to the complaint by this Board in a letter of September 17th, and on September 25th a reply was received by Roswell Miller, general manager of said road, in which he wrote: "I have directed a depot to be put up at Ridgeway." Case closed.

Des Moines, Iowa, October 2, 1888.

SHIPPERS OF DAVENPORT, IOWA, }

V. }

CHICAGO, ROCK ISLAND & PACIFIC
RAILWAY COMPANY.
CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY,
BURLINGTON, CEDAR RAPIDS &
NORTHERN RAILWAY COMPANY,
MINNEAPOLIS & ST. LOUIS RAIL-
WAY COMPANY. }

Filed August 30, 1888.

DECISION OF COMMISSIONERS.

On August 30, 1888, a complaint was filed with the Commissioners, signed by Van Patten & Marks and forty-three other jobbers, shippers and manufacturers of Davenport, Iowa, charging that "the rates charged and published by the Chicago, Rock Island & Pacific Railway Company, the Chicago, Milwaukee & St. Paul Railway Company, the Burlington, Cedar Rapids & Northern Railway Company and the Minneapolis & St. Louis Railway Company, for the transportation of merchandise and freight over their lines in Iowa are and have been unreasonably high and unreasonably discriminating against your petitioners, and particularly that the said railroad companies, conspiring with all the other railroads in Iowa to embarrass and defeat the operation of said act of the Twenty-second General Assembly, passed and approved April 5, 1888, adopted schedules of rates of charges for transporting freight and merchandise over their lines of railroad in Iowa, which said schedule went into effect on the 10th day of May, 1888, the same day said law went into operation, and were enforced by said railway companies until the 18th day of August thereafter." Copies of all the schedules referred to were attached to the complaint.

Complainants further aver that the tariff of May 10th was an increase over the rates charged by respondent the C., R. I. & P. R'y Co. from December 20, 1887, and January 1, 1888, to said May 10th of an average per cent on first class of eight per cent up to 230 miles; an average per cent of increase on second class of fifteen per cent up to 230 miles; an average per cent of increase on third class of 18.33 per cent up to 230 miles; making a general average on the three classes of 18.11 per cent. The average per cent of increase on fourth class, 18 per cent up to 230 miles, and the average increase of 31.66 per cent on fifth class, making a general average on fourth and fifth classes of 24.66 per cent.

Complainants allege that fourth and fifth classes embrace the largest tonnage in Iowa, such as groceries and provisions, heavy hardware and agricultural implements in car-loads, though being placed in class A, take and bear the same rates as fifth class.

Complainants further charge that a comparison of the rates in the May 10th tariff with the rates charged by the respondent company from Chicago to stations on the line of its road in the State of Illinois to the Mississippi River show an average increase on first class of 60 per cent, on second class of 62 per cent, on third class of 58 per cent; making a general average of increase on the three classes of 60 per cent. The average increase on fourth class to be 56 per cent, the average increase on fifth class to be 56.5 per cent, making a general average of increase on the two classes of 56.25 per cent. That on the 13th day of August, 1888, respondent adopted and put into effect a new tariff under which it has operated up to the present time. That by this tariff there was an average reduction on the May 10th tariff on second class of 5.33 per cent, on third class of 11.5 per cent, on fifth class of 11.5 per cent; no change in first class rates and no change in fourth class under 150 miles; making a general average, including the miles in which there is no change, of 6.5.

Complainants further aver that the May 10th tariff was an increase of the rates charged by the respondents the C., R. I. & P. R'y, the B., C. R. & N. R'y and the Minneapolis & St. Louis R'y, from December 20, 1887, to May 10, 1888, of an average per cent of increase on first class of 19.60 per cent, an average per cent of increase on second class of 21.20 per cent, an average per cent of increase on third class of 21.30 per cent; making a general average on the three classes of 20.77. The average per cent of increase on fourth class is 39.63 per cent, the average per cent of increase on fifth class is 8.20 per cent; making a general average on fourth and fifth classes of 23.91 per cent.

The complainants further aver that the said railroad companies, in concert with the other railroad companies in Iowa, adopted a new tariff of rates for charges for transporting freight and merchandise over their respective lines of railroad in Iowa, which took effect and went into force August 13, 1888, and is now in force, a copy of which is hereto attached and made a part hereof, as Exhibit D, to which further reference is made.

The complainants charge that the reduction in the rates named in said schedule of August 13, 1888, Exhibit D, from the former rates fixed in the schedule of May 10, 1888, Exhibit A, as will readily be seen by comparison thereof is

No change in first class rates.

No change in A, B, C, D and E classes of rates.

No change in salt or live stock rates.

No change in second class rates under 170 miles.

No change in third class rates under 75 miles.

No change in fourth class rates under 150 miles.

No change in fifth class rates under 100 miles.

The average per cent of decrease in second class is 5.33, the average per cent of decrease in third class is 14, the average per cent of decrease in fourth class is 11.50, the average per cent of decrease in fifth class is 11.50; making a general average, including the miles to which there is no change, of 6.50 per cent.

There is no change under 55 miles on corn, and the average reduction is 6 per cent from 55 to 100 miles.

There is no change on wheat after 250 miles, and the average reduction is 14 per cent from 10 to 240 miles.

There is no change on lumber under 80 miles or over 400 miles; the average reduction is 8 per cent from 85 to 400 miles; being but a slight reduction and affords no substantial relief to the complainants from the oppression in their business by the said unreasonable and unjust rates of May 10, 1888.

Complainants further aver that said schedule, Exhibit A, known as the May 10th tariff, was an increase of the rates charged by the respondent the C. M. & St. P. R'y Co. from January 1, 1888, to May 10, 1888, of an average per cent of increase on first class of 12.33 per cent, an average per cent of increase on second class of 10 per cent, an average per cent of increase on third class of 23 per cent; making a general average on the three classes of 18.11 per cent. The average per cent of increase on fourth class of 29 per cent, the average per cent of increase on fifth class of 35.50 per cent; making a general average of fourth and fifth classes of 32.25 per cent.

Said fourth and fifth classes embrace the largest tonnage of freight and merchandise shipped and received to and from points in Iowa, such as groceries, provisions, heavy hardware and agricultural implements in car loads, though being placed in class A, take and bear the same rates as fifth class.

The complainants further show that the rates in the said tariff of May 10, 1888, as compared with the tariff of rates charged by said railroad company between stations on the line in Illinois from Chicago to the Mississippi River, dated December 20, 1887, and January 1, 1888, known as the Illinois Mileage Tariff, a copy of which is hereto attached and marked Exhibit C, shows:

The average per cent of increase on first class to be 12.80 per cent, the average per cent of increase on second class to be 29.50 per cent, the average per cent of increase on third class to be 37.84 per cent; making a general average on the three classes of 26.71 per cent. The average per cent of increase on fourth class to be 40.11 per cent, the average per cent of increase on fifth class to be 71.57 per cent; making a general average on the two classes of 55.84 per cent.

The complainants charge that the reduction in the rates in said schedule of August 13, 1888, is

No change on first class rates.

No change in A, B, C, D and E classes of rates.

No change in salt or live stock rates.

No change in second class rates under 170 miles.

No change in third class rates under 75 miles.

No change in fourth class rates under 150 miles.

No change on fifth class rates under 100 miles.

The average per cent of decrease on second class is 5.33 per cent, the average per cent of decrease on third class is 14 per cent, the average per cent of decrease on fourth class is 11.50 per cent, the average per cent of decrease

on fifth class is 11.50 per cent; making a general average, including the miles to which there is no change, of 6.50 per cent.

There is no change on lumber under 80 miles or over 400 miles. The average reduction is 18 per cent from 85 to 400 miles, being but a slight reduction, and affords no substantial relief to the complainants from the oppression in their business of the said unreasonable and unjust rates of May 10, 1888.

To these complaints respondents filed a general denial.

The complaint was heard at the city of Davenport on the 17th, 18th, 19th and 20th of September, 1888, complainants being represented by J. T. Lane, Esq., and respondents by Thos. S. Wright, Esq., E. E. Cook, Esq., J. C. Bills, Esq., John T. Fish, Esq., and S. K. Tracey, Esq.

This complaint is made under sections 18, 19 and 20 of chapter 28, of the acts of the Twenty-second General Assembly of Iowa, which read as follows:

SECTION 18. Whenever any person upon his own behalf, or class of persons similarly situated, or any firm, corporation or association or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization shall make complaint to said Board of Railroad Commissioners, that the rate charged or published by any railroad company, or the maximum rates fixed by said Commissioners in the schedule of rates made by them under the provisions of section 17 of this act, or the maximum rate that now or hereafter may be fixed by law is unreasonably high or discriminating, it shall be the duty of said Commissioners to immediately investigate the matter of such complaints. If such complaint appears to be well founded and not trivial in character the Board shall fix a day for hearing the same and shall notify the railroad company of the time and place of such hearing by mailing a notice properly directed to any division superintendent, general manager, president or secretary of such company, which notice shall contain the substance of the complaint so made and the Board shall also notify the person or persons complaining of such time and place.

SEC 19. Upon such hearing as provided for, the said Commissioners shall receive whatever evidence, statements or arguments either party may offer or make pertinent to the matter under investigation; and the burden of proof shall not be held to be upon the person or persons making the complaint, but the Commissioners shall add to the showing made at such hearing whatever information they may then have or can secure from any source whatsoever, and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company, or evidence of rates actually charged by any railroad company for substantially the same kind of service, whether in this or any other State; and the lowest rates published or charged by any railroad company for substantially the same kind of service, whether in this or any other State, shall, at the instance of the person or persons complaining be accepted as *prima facie* evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of

Iowa, or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate shall take into consideration the charge made or rate established by such railroad company or the company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State; and if such company be operating a line of railway beyond the State they shall also take into consideration the rate charged or established for substantially similar or greater service by such company in any other State in which said railroad company operates a line of railway.

SEC. 20. After such hearing and investigation the said Commissioners shall fix and determine the maximum charge to be thereafter made by the railroad company or common carriers complained of, which charge shall in no event exceed the one now or hereafter fixed by law, and the said Commissioners shall render their decision in writing, and shall spread the same at length in the record to be kept for that purpose; such decision shall, specifically, set out the sums or rate which the railroad company or common carrier, so complained of, may thereafter charge or receive for the service therein named and including a classification of such freight, and the said Commissioners shall not be limited in their said decision and the schedule to be contained therein to the specific case or cases complained of, but it shall be extended to all such rates between points in this State and whatever part of the line of railway of such company or common carrier within this State as may have been fairly within the scope of such investigation and any such decisions so made and entered on record of said Commissioners, including any such schedules and classifications, shall, when duly authenticated be received and held in all suits brought against any such railroad corporation or common carrier wherein is in any way involved the charges of any such corporation or carrier mentioned in said decisions, in any of the courts of this State, as *prima facie* evidence that the rates therein fixed are reasonable maximum rates, the same as the schedules made by said Commissioners as provided in section 17 hereof; and the rates and classifications so established after such hearing and investigation shall from time to time thereafter upon complaint duly made be subject to revision by said Commissioners the same as any other rates and classifications.

A comparison of the distance tariffs, terminal tariffs and inter-state tariffs of the States of Iowa, Illinois, Minnesota, Wisconsin, Missouri, Ohio and Indiana, for distances of 20, 25, 50, 75, 100, 150, 175, 200, 225, 250, 275, 300 and 350 miles, produces the following table:

[illegible]

ADJUSTMENT OF COMPLAINTS

Miles.		MERCHANDISE IN CTS. PER 100 POUNDS.										SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.										
		1	2	3	4	5	A	B	C	D	E	1	2	3	4	5	A	B	C	D	E	
75	No. 1475.	Jan.	10, 1898	Missouri terminal tariff	42	31	24	19	14	15	13	10	9	7								
	No. 1476.	Jan.	1, 1898	Missouri mileage tariff	42	31	24	19	14	15	13	10	9	7								
	No. 1477.	Jan.	1, 1898	Iowa terminal tariff	41	31	24	19	14	15	13	10	9	7								
	No. 2076.	June 4, 1898	Iowa mileage tariff	33	28.1	22	16	12	13	13.2	9.9	8.3	7.4	6.6								
	No. 2076.	June 4, 1898	Illinois terminal tariff	33	30	20	15	12	10	9	7.4	6.4	5.6	5.67								
	No. 5.	March 5, 1898	Illinois mileage tariff	33	31	24.2	13	16.45	13.16	11	10.53	7.9	6.3	5.67								
	No. 5.	March 5, 1898	Ohio and Indiana mileage tariff	18	16	15	10.5															
	No. 2294.	Sept. 5, 1898	Wisconsin terminal tariff	40	35	25	17	11	15	12	10	9	7									
	No. 2178.	June 30, 1898	Wisconsin distance tariff	42	36	27	21	17	17	15	13	11	9	8								
	100	No. 2178.	June 30, 1898	Minnesota terminal tariff	37	32	25	17.4	14	15	13	11	10	8								
No. 1475.		Jan. 10, 1898	Minnesota distance tariff	40	33	27	20	16	14	12	10	9	8									
No. 1475.		Jan. 10, 1898	Missouri terminal tariff	47	38	28	22	18	18	15	12	10	9									
No. 1475.		Jan. 10, 1898	Missouri distance tariff	46	36	27	21	17	17	15	13	11	9									
No. 1427.		Jan. 1, 1898	Iowa terminal tariff	82	25	20	13	10	12	10	7.4	6.6	7.6									
No. 2076.		June 4, 1898	Iowa distance tariff	38	32.3	24.5	19	15.2	15.3	11.4	9.5	8.6	7.6									
No. 2076.		June 4, 1898	Illinois terminal tariff	30	20	15	12	7	10	9	8.4	6.4	6.24									
No. 5.		March 5, 1898	Illinois distance tariff	38	34	31.02	24	18.8	15.04	12.45	11.47	8.34	7.03									
No. 5.		March 5, 1898	Ohio and Indiana distance tariff	24	23	19	12.5															
150		No. 2294.	Sept. 5, 1898	Wisconsin terminal tariff	41	35	25	17	11	16	14	12	10	8								
	No. 2178.	June 30, 1898	Wisconsin distance tariff	42	45	35	26	22	22	17.4	15	13.5	11.5									
	No. 2178.	June 30, 1898	Minnesota terminal tariff	45	38	28	21	16	17.4	15	13	11	9									
	No. 1475.	Jan. 10, 1898	Minnesota distance tariff	50	42	33	25	20	20	18	15	13	10									
	No. 1475.	Jan. 10, 1898	Missouri terminal tariff	51	39	29	24	19	20	16	10	10	10									
	No. 1475.	Jan. 10, 1898	Missouri distance tariff	51	39	29	24	19	21	16	14	12	10									
	No. 1427.	Jan. 1, 1898	Iowa terminal tariff	35	26	22	13	10	13	10	10	7	5									
	No. 2076.	June 4, 1898	Iowa distance tariff	45	36.3	22	22.5	16.7	18	13.5	11.3	10.1	9									
	No. 2076.	June 4, 1898	Illinois terminal tariff	40	30	20	15	10	14	12	11	9	8									
	No. 5.	March 5, 1898	Illinois distance tariff	45	32	35	27.72	22.56	18.04	13.16	10.63	8.46	7.61									
175	No. 5.	March 5, 1898	Ohio and Indiana distance tariff	25	23	20	13															
	No. 2294.	Sept. 5, 1898	Wisconsin terminal tariff	45	35	25	17	11	16	14	12	10	8									
	No. 2178.	June 30, 1898	Wisconsin distance tariff	53	48	38	29	25	25	19	16.4	15	13									
	No. 2178.	June 30, 1898	Minnesota terminal tariff	52	44	31	23	18	20	18.4	16	14	11									
	No. 2178.	June 30, 1898	Minnesota distance tariff	56	47	37	28	22	22	20	17	14	11									
	No. 1427.	Jan. 1, 1898	Missouri terminal tariff	51	40	30	25	20	22	17	16	13	11									
	No. 1427.	Jan. 1, 1898	Missouri distance tariff	47	36	29	24	18	16	15	12	10	8									
	No. 2076.	June 4, 1898	Iowa terminal tariff	48	40	28.5	23.4	17.5	19.2	14.4	12	10.8	9.6									
	No. 2076.	June 4, 1898	Iowa distance tariff	48	40	28.5	23.4	17.5	19.2	14.4	12	10.8	9.6									
	No. 2076.	June 4, 1898	Illinois terminal tariff	47	37	30	20	15	10	14	12	11	9									
No. 2076.	June 4, 1898	Illinois distance tariff	47	37	30	20	15	16.3	15.23	13.63	11.38	9.98										

No. 2264.	Sept. 5, 1888	Wisconsin terminal tariff	45	35	25	17	11	16	14	12	10	8
No. 2178.	June 30, 1888	Wisconsin distance tariff	60	50	40	35	25	20	20	17	15	13
		Minnesota terminal tariff	67	47	34	25	19	24	21	17	15	12
		Minnesota distance tariff	60	50	40	30	21	24	21	17	15	12
		Missouri terminal tariff	55	40	30	25	18	20	17	15	12	11
		Missouri distance tariff	47	38	28	18	13	16	15	13	12	9 1/2
No. 1427.	Jan. 1, 1888	Iowa terminal tariff	47	38	28	18	13	16	15	13	12	9 1/2
		Iowa distance tariff	50	42	30	25	18	20	17	15	12	11
No. 2076.	June 4, 1888	Illinois terminal tariff	40	30	20	15	10	14	12	11	8	10
		Illinois distance tariff	45	39	28	14	10	15	14	12	9	8
Sept. 5, 1888		Inter-state to Iowa points	48	38	28	24	19	15	14	12	9	8
No. 5.	Mar. 5, 1888	Ohio and Indiana mileage tariff	31	26	22	14	11	9	9	12	11	9
No. 2178.	June 30, 1888	Wisconsin terminal tariff	66	56	44	33	27	37	31	21	18 1/2	14
		Minnesota terminal tariff	59	49	36	27	20	29 1/2	21	18	16	13
		Minnesota distance tariff	53	43	32	23	17	25	23	19	16	13
		Missouri terminal tariff	61	46	36	28	23	25	20	18	15	12
		Missouri distance tariff	52	40	30	23	17	20	17	15	12 1/2	11
No. 1427.	Jan. 1, 1888	Iowa terminal tariff	53	43	31	24	19	21	15	13	11	10 1/2
		Iowa distance tariff	50	41	31	23	18	21	15	13	11	10 1/2
		Illinois terminal tariff	50	38	28	19	14	16	14	12	10	8 1/2
		Illinois distance tariff	55	45	32	23	17	17 1/2	15	14	12	10
Sept. 5, 1888		Inter-state to Iowa points	70	60	46	35	28	28	23 1/2	19 1/2	17 1/2	14 1/2
No. 2178.	June 30, 1888	Wisconsin terminal tariff	61	51	38	28	21	24 1/2	21	18	16	13
		Minnesota terminal tariff	69	56	46	35	28	28	24	21	17	14
		Minnesota distance tariff	65	50	40	30	25	27	23	20	17	13
		Missouri terminal tariff	65	50	40	30	25	27	23	20	17	13
		Missouri distance tariff	55	45	32	25	19	20 1/2	17 1/2	15	12 1/2	11
No. 1427.	Jan. 1, 1888	Iowa terminal tariff	55	45	32	25	19	22	16 1/2	13 1/2	11	11
		Iowa distance tariff	52	42	32	25	19	22	16 1/2	13 1/2	11	11
Sept. 5, 1888		Inter-state to Iowa points	52	42	32	25	19	22	16 1/2	13 1/2	11	11
No. 5.	Mar. 5, 1888	Ohio and Indiana mileage tariff	56	46	32	24	18	20	18	15	13	10
			33	30	23	15	13	10	10	13	10	8
No. 2178.	June 30, 1888	Wisconsin terminal tariff	76	66	49	38	30	30	24	21	18 1/2	15
		Minnesota terminal tariff	63	53	40	30	23 1/2	25	21	18	16	13
		Minnesota distance tariff	72	60	48	36	29	29	25	22	18	14
		Missouri terminal tariff	55	40	30	25	18	20	17	15	12 1/2	11
		Missouri distance tariff	58	46	33	26	20	20 1/2	17 1/2	14	12	10
No. 1427.	Jan. 1, 1888	Iowa terminal tariff	58	46	33	26	20	20 1/2	17 1/2	14	12	10
		Iowa distance tariff	51	43	30	24	19	21	15	13	11	9 1/2
Sept. 5, 1888		Inter-state to Iowa points	59	49	32	25	20	21	15	13	11	10
		Wisconsin terminal tariff	60	50	38	28	21	25	21	18	16	13
		Wisconsin distance tariff	65	55	40	30	24	25	21	18	16	13
No. 2178.	June 30, 1888	Minnesota terminal tariff	75	63	50	38	30	30	28	23	19	15
			55	40	30	25	20	20 1/2	17 1/2	15	12 1/2	11
		Iowa terminal tariff	60	48	30	25	20	20 1/2	17 1/2	15	12 1/2	11
		Iowa distance tariff	60	48	30	25	20	20 1/2	17 1/2	15	12 1/2	11
No. 1427.	Jan. 1, 1888	Illinois terminal tariff	55	46	35	26	21	24	18	15	13 1/2	12
		Illinois distance tariff	60	50	45	32	23	26	15	13	11	9 1/2
Sept. 5, 1888		Inter-state to Iowa points	60	50	45	32	23	26	15	13	11	9 1/2
No. 5.	Mar. 5, 1888	Ohio and Indiana mileage tariff	35	32	24	16	14	11	11	13	11	9
			85	73	56	43	34	34	27 1/2	24 1/2	21	16 1/2
		Wisconsin distance tariff	84	70	56	43	34	34	27 1/2	24 1/2	21	17
		Minnesota distance tariff										

Miles.		MERCHANDISE IN CTS. PER 100 POUNDS.					SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.				
		1	2	3	4	5	A	B	C	D	E
350	No. 1427. Jan. 1, 1898	55	40	30	25	20	23	17.4	15	12.4	11
	Iowa terminal tariff.....	55	50	35	27.5	22.5	26	19.5	16.3	14.6	13
	Iowa distance tariff.....	65	28	41.91	38.07	33.91	19.27	17.39	14.76	11.92	10.74
	Illinois distance tariff.....	64	54	36	27	22	24	21	17	14	12
	Inter-state to Iowa points.....	37	34	25	17	15	13				
	Ohio and Indiana mileage tariff.....										
400	No. 5. Mar. 5, 1898	90	77	59	45	36	36	30	26	23	18
	Wisconsin distance tariff.....	90	75	60	45	36	36	32	27	23	18
	Minnesota distance tariff.....										
	Missouri distance tariff.....										
	Iowa distance tariff.....	70	55	38	29.6	24.6	28	21	17.5	15.4	14
	Illinois distance tariff.....	60	16	49	39.48	31.02	20.12	18.1	15.87	12.56	11.3
	Inter-state to Iowa points.....	68	66	59	27	22.5	26	24	19	16	13
	Ohio and Indiana mileage tariff.....	39	36	26	18	15	13				
No	5. Mar. 5, 1898										

The tariffs attached to the complaint and others filed subsequently were identified by Mr. Fred. Wild, and were not controverted by respondents. Mr. Wild testified that he had been in the railroad business for twenty-eight years, twenty-five years in the freight department, and verified the comparisons of rates made in the complaint.

Mr. M. L. Marks, a wholesale grocer of Davenport, claimed that the effect of the May 10th tariff was to compel Davenport dealers to sell staple goods at a loss in order to compete with Chicago. That to many Iowa points the inter-state rates from Rock Island were lower than the rates from Davenport, and that Davenport merchants were compelled to dray their goods across the Mississippi river to Rock Island in order to be upon an equality in rates with Rock Island shippers. Mr. Marks illustrated the difference between the inter-state rate from Chicago to Iowa points and Iowa local rates as follows:

The fifth class rate (carload rate) from Chicago to Davenport is fifteen cents, and the fourth class rate (100 pound rate) from Davenport to Atlantic under present tariff, is 25-8 cents, making the rate from Chicago to Atlantic, to the Davenport jobber, 40.8 cents, while the fourth class rate from Chicago to Atlantic is 30 cents, making a 10.8 cents better rate for the Chicago than for the Davenport jobber.

Mr. Sieg, engaged in the heavy hardware business in Davenport, testified that the present freight rates cut the profits of his business all to pieces, so much so that he was thinking seriously of changing his location to another State. He had been compelled, also, to dray goods to Rock Island to get the benefit of inter-state rates. Mr. Sieg produced the following letter from one of his Sioux City customers:

"SIOUX CITY, IOWA, July 16, 1888.

"SIEG & WILLIAMS, Davenport, Iowa:

"GENTLEMEN—Please note the following regarding the freight on your shipment to us of June 28. The rates via the C., M. & St. P. R. R., from Davenport to Sioux City are as follows: First class 63 cents, second class \$.573, third class \$.453, fourth class \$.34, and from Rock Island, first class \$.55, second class \$.40, third class \$.30, fourth class \$.2708. So if you had shipped from Rock Island the freight would have amounted to \$3.15, but you in some way shipped so that the goods came via C. & N. W. R. R., to Onawa here via the S. C. & P. R. R., and the freight is \$28.31, a difference of \$20.19, that we do not feel like paying.

"Very respectfully yours,

BAKER & BISSELL,"

E. F. Long, book-keeper for Beiderbeck & Miller, wholesale grocers, produced expense bills for shipments made by the firm. The first showed a shipment to Waucoma from Rock Island at 13 cents, the second a shipment from Chicago to Waucoma at 30 cents on one class of goods and 20 cents on another, and the third a shipment to Waucoma from Davenport, part at 30 cents and part at 22 5 cents. In each case the shipment was sugar by the barrel and the rate was from Chicago 20 cents, from Rock Island 13 cents, and from Davenport 22 5 cents. Waucoma is a station on the main line of the Chicago, Milwaukee & St. Paul Road one hundred and sixty miles from

Davenport. Two freight expense bills were introduced, one from Chicago to Atlantic and one from Davenport to Atlantic, both on fourth class goods. The rate from Chicago to Atlantic per 100 pounds was 28 cents and one-half, and the rate from Davenport to Atlantic 28 cents. Expense bills produced showed the rate on fourth class goods from Chicago to Corley at 28.5 cents per hundred and from Davenport to Corley 29.5 cents. Corley is 290 miles from Davenport and 475 miles from Chicago. Each of these bills was dated June 30, 1888. Witness was of the opinion that the May 10th tariff had operated to place the firm in a position where it could only maintain its trade at a great reduction in the profits. The witness made the following comparisons between the August 13th tariff and the Chicago interstate rates on fourth class goods:

From Chicago to Columbus Junction, 235 miles, rate 15 cents; from Davenport to same point, 50 miles, 14 cents; from Chicago to Washington, 249 miles, rate 19 cents; from Davenport to Washington, 65 miles, 15 5 cents; from Chicago to Eldon, 295 miles, rate 24 cents; from Davenport to Eldon, 110 miles, 20 cents; from Chicago to Marengo, 270 miles, rate 25 cents; Davenport to Marengo, 85 miles, 17.5 cents; from Chicago to Corley, 475 miles, nominal rate 30 cents, special commodity rate, 28.5 cents; from Davenport to Corley, 290 miles, 28.7 cents, under August 13th tariff, and under May 10th tariff, 28 cents; from Chicago to Monticello, 216 miles, rate 23 cents; from Davenport to Monticello, 79 miles, rate 16 cents; from Chicago to Fort Atkinson, 290 miles, 25 cents; from Davenport to Fort Atkinson, 160 miles, 22.8 cents.

James R. Preston, of wholesale firm of Sickles & Preston, Davenport, testified that the business of his firm had fallen off 30 5 per cent since the going into effect of the May 10th tariff, which he attributed to discriminations in rates in favor of Chicago.

"We get letters from our customers saying that they cannot buy goods from us because the freight is the same from Chicago, and from our traveling men, that they cannot sell.

"Chicago is our great competitive point, and the rate from Chicago is so near the Davenport rate that we cannot transact business at a profit. The rates from Peoria are in some cases less "

Two expense bills were offered in evidence, over the C., R. I. & P. Railway. One dated September 10, 1888, Chicago to Newton, 320 miles, first class goods, rate 35 cents. the other the same class of goods to the same party dated August 28, 1888, from Davenport to Newton, 140 miles, rate 42.3 cents.

A comparison of rates and distances from Davenport and Chicago to Iowa points shows the following charges:

Davenport to Wilton, 25 miles, rate 23—19 6—15.3—11.5—9.2.

Chicago to Wilton, 208 miles, rate 46—36—27—19—12.

Davenport to Iowa City, 54 miles, rate 29—24 7—19 3—14 5—11.6.

Chicago to Iowa City, 239 miles, rate 55—45—32—23—17.

Davenport to Metz, 146 miles, rate 45—38.3—27—22 5—16 7.

Chicago to Metz, 336 miles, rate 60—50—35—25—20.

Davenport to Des Moines, 175 miles, rate 48—40 7—23 5—23.4—17.6.

Chicago to Des Moines, 365 miles, rate 65—55—37—27—22.5.

Davenport to De Soto, 197 miles, rate 50—42—29 5—21—18.2.

Chicago to De Soto, 387 miles, rate 65—55—37—27—22.5.

Davenport to Wiota, 250 miles, rate 55—45—32—23.5—19.7.

Chicago to Wiota, 440 miles, 75—60—40—30—25.

Davenport to Neola, 296 miles, rate 60—48—34 5—27—21.

Chicago to Neola, 486 miles, rate 75—60—40—30—25.

Davenport to Victor, 97 miles, rate 38—32.3—24.5—19—15.2.

Chicago to Victor, 286 miles, rate 60—50—33—25—20.

A. C. Bird, for five years general freight agent of the C., M. & St. P. Railway Company and connected with freight department of different lines for twenty-five years, testified that the C., M. & St. P. Company had been in the habit prior to April 5, 1887, of granting rebates and private rates to Iowa shippers, and that these rates as a rule were lower than those named in the regular distance tariff. That there were commodity and terminal tariffs in effect in Iowa up to May 10, 1888, in many instances very much less than the mileage rate.

"The May 10th tariff is higher than the rates in Illinois and lower than the local rates in Wisconsin, Minnesota and Missouri."

"I am of the opinion that the rates of the St. Paul over its entire line are too low."

"The Iowa commodity tariffs were put in to enable the Iowa jobbers to compete with Chicago and other points. There has been a constant downward tendency in rates for five years. The terminal tariffs were not reasonable, but they enabled the jobbers of Davenport to extend their business, and we thought the rates would give us some income above the incidental cost of transportation and increase the volume of business."

Chas. D. Ives, general freight agent of the B., C. R. & N. Railway Company.

"We have a joint tariff with the C., R. I. & P. R. R. Taking the sum of the two rates, the Commissioners rates would be higher than our joint rate. If we fixed a rate on our road that would allow us to pay a dividend and also pay something on the stock the rate would be so high that we wouldn't get any business."

W. M. Sage, traffic manager of the C., R. I. & P. Railway Company, with twenty-five years experience in freight department, testified that the December 20th tariff was intended to place the Mississippi river towns on an equitable basis, and was perfectly satisfactory to the roads and largely increased their business.

"We kept that tariff in effect until the Iowa law went into effect. The May 10th rate is higher than the Illinois rate, but lower than the adjoining States. We have been compiling a tabulated statement of the amount of the money that would have been earned on our Iowa local business last year if it had been done at the Commissioners' rates. The December 20th tariff

was lower than the previous tariff and was voluntarily put in to help our friends. It increased our business also. The tariff was a reasonable one comparatively, but not reasonable for the entire State of Iowa. I think the May 10th tariff was mainly just and reasonable, made from the standpoint of comparison with the milearge tariffs of other States. The lower rate from Rock Island was changed so that the rate is now the same as from Davenport. There is only one way to judge of the reasonableness of a tariff, and that is by comparison. The way we proceed to make a tariff at first is to compare with tariffs in the vicinity, we also figure on what our revenue was the year before from tariffs we then had in effect. I cannot tell what it costs to move a car load of freight one hundred miles over our road and I never saw a man that could."

George H. Crosby, freight auditor of the C., R. I. & P. Railway Company, testified that in the latter part of July comparisons were commenced in his department, of the local business in Iowa as applied to the Commissioners' rates. The total earnings for the year 1887 are thirteen millions, five hundred and nine thousand, seven hundred and twenty-seven dollars and seventeen cents. The earnings from freight were \$8,801,353 76, which was 65.15 per cent of the whole. The operating expenses and taxes were \$8,742,059.82, of this there were chargeable to freight 65.15 per cent, amounting to \$5,695,451.98. The application of the Iowa Commissioners' rate and classification to the local traffic of Iowa shows a decrease in the amount of revenue received of 21 66 per cent. Taking off the 21.66 per cent, amounting to \$1,906,373.22, leaves \$6,894 980.54, deducting the operating expenses and taxes chargeable to the freight earnings, 65.15 per cent, amounting to \$5,695,451 98, leaves \$1,191,528 56. "Then we have the rentals, bridge tolls and interest on the bonds for 1887, amounting to \$2,428,566.15, of this amount there are chargeable to the freight earnings 65.15 per cent, amounting to \$1,582,210.85, thus leaving no amount applicable to the payment of dividends, but showing a deficit of \$382,882 29. These computations show the purely local Iowa business to be about 11 per cent of the total. On the purely local business of Iowa our earnings for 1887 were \$960,840.97, and if the Commissioners' rate and classification had been applied we would have received \$752,760.38, 21 66 per cent of reduction. The reduction on Iowa business proper would have been in round numbers \$208,000. Deducting this amount from the total earnings of the company and it would still have been able to pay its regular dividends."

Mr. Crosby explained the Newton expense bills by saying that the bill from Chicago is all third class, while the bill from Davenport is part first class and part third class, and being mixed had been classed, under the rule, as first class.

The law under which this complaint is brought seems to contemplate the fixing of rates by comparison: the language of the statute being, "and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company or evidence of rates actually charged by any railroad company for substantially the same kind of ser-

vice whether in this or any other State; and the lowest rates published or charged by any railroad company for substantially the same kind of service, whether in this or any other State shall at the instance of the person or persons complaining be accepted as *prima facie* evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of Iowa or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate, shall take into consideration the charge made or rate established by such railroad company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State, and if such company be operating a line of railway beyond the State, they shall also take into consideration the rate charged or established for substantially similar or greater service by such company in any other State, in which said railroad company operates a line of railway."

In this comparison of rates the Commissioners are not confined to rates charged in Iowa but may go outside and consider the rates charged in any State in which or through which the railroad company complained of operates a line. In making a comparison of rates the Commissioners have limited the same to the States of Illinois, Wisconsin, Missouri, Minnesota, Ohio and Indiana. It was the custom of most if not all railroads of the country prior to the taking effect of the "Act to regulate inter-state commerce," to grant rebates, drawback and special rates quite generally to shippers at commercial centers, and other competing points. After the taking effect of the act, so far as inter-state business was concerned, this practice became unlawful and could not be continued upon business crossing State lines. The practice however was continued in this State upon local shipments up to the 10th of May, when chapter 28 took effect, and the Iowa distance tariff was made operative, which was an advance in the aggregate of about 25 per cent over former local rates.

In the table of comparisons heretofore set out two rates are given in each State: the first a terminal point tariff and the second the regular distance tariff. The terminal tariff is a special tariff granted to large shippers at terminal points from which merchandise is distributed over the State generally.

Since the 10th of May the Iowa terminal tariff has been taken out and the entire business of the State has been done under the distance tariff.

From 200 miles to 400 miles a comparison is made with inter state rates from points without the State to points within the State.

The evidence on the question of discrimination in inter-state rates against Iowa shippers develops a system of rates so unjust as to be a serious blow at the business prosperity of those thus engaged within the State.

The low rates obtained by Iowa jobbers from the Eastern markets are neutralized by the high local rates within the State, so that the 5th class rate in and 4th class rate out are largely in excess of the 4th class from

Chicago to Iowa points, and our dealers are placed at such a disadvantage as to destroy, largely, their profits and seriously cripple their business,—in fact some of them declaring that unless relief comes in a reduction of high local rates they will be compelled to leave the State and go where they can do business at a profit.

In many instances the discriminations in rates in favor of Chicago merchants are 20 and 25 per cent, and representatives of Iowa business houses find themselves at such a disadvantage as to be unable to compete, unless at a sacrifice, and the result is our business interests in Iowa are languishing and the field given up, largely, to Chicago dealers.

What is true of the Iowa jobbing interests, is largely the case in reference to the manufacturing interests of the State. The products of Eastern manufactories, enjoying the benefits of low rates from the East, and also those from Ohio, Indiana and Illinois, our State is invaded with the product of the skill of the workmen of those States, laid down at our doors at lower rates than Iowa manufactories can transport their goods from the manufactory in Iowa to points within our own State, under the present Iowa distance tariff; hence Iowa industries are few and far between, and struggling for an existence against great odds; and in some instances shut down or removing from the State to preserve an existence.

From a careful comparison of these rates and the testimony in the investigation the Commissioners are of the opinion that the charge of conspiracy made is not sustained, there having been no evidence offered as to this allegation; the proof of discrimination was confined entirely to a comparison between State and interstate business, over which the Commissioners have no jurisdiction, and while the Commissioners are unable to grant relief against interstate discrimination, they are of the opinion that a fair reduction of local rates within the State is the proper remedy to protect Iowa interests against the injustice they are subject to from the discriminating interstate rates.

That the charge that the rates established by the 10th of May and 13th of August, 1888, tariffs are unreasonably high and extortionate is fully sustained by evidence, and the Commissioners are of the opinion that the rates hereinafter named, marked Exhibit "A," shall be the maximum charges to be hereafter made by the Chicago, Rock Island & Pacific Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," both of such exhibits being a part hereof.

That the rates hereinafter named, marked Exhibit "C," and made a part hereof, shall be the maximum charges to be hereafter made by the Chicago, Milwaukee & St. Paul Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," and made a part hereof.

That the rates hereinafter named, marked Exhibit "D," and made a part hereof, shall be the maximum charges to be hereafter made by the Burlington, Cedar Rapids & Northern Railway Company on its local business in

Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," and made part hereof.

That the rates hereinafter named, marked Exhibit "E," and made a part hereof, shall be the maximum charges to be hereafter made by the Minneapolis & St. Louis Railway Company on its local business in Iowa, and that such rates shall be governed by and be under the classification hereto attached, marked Exhibit "B," and made part hereof.

SPENCER SMITH.

FRANK T. CAMPBELL.

Attest:

W. W. AINSWORTH, *Secretary*.

Des Moines, Iowa, November 3, 1888.

Mr. Fred. Wilde, of Davenport, Secretary of the Tri-Cities Freight Association, in a letter dated October 31st, has threatened me in the name of the jobbers of the State (that he says are strong enough to control results) with their united opposition to me as a candidate for Railroad Commissioner unless the opinion of this Board in the Davenport case was made public on or before Friday, November 2, 1888.

I infer that the demand is that the decision must be in compliance with their views.

In this situation I am compelled by my feeling of self-respect to decline until after election to give any expression of my views. I do not believe that a public officer, whose duty it is to determine questions of this kind, which are practically judicial, should allow his interests to sway his judgment, and I prefer to delay giving an opinion on the subject until such time as all motives, personal to myself, shall be eliminated from its consideration.

PETER A. DEY.

Des Moines, Iowa, November 3, 1888.

EXHIBIT "A."

Schedule for the Chicago, Rock Island & Pacific Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				* SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5.	14	11.9	9.34	7	4.9	5	4.9	4.2	3.5	2.8
10.	14.4	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.96
15.	15.6	13.26	10.4	7.8	5.46	5.6	5.46	4.68	3.9	3.13
20.	16.4	13.94	10.94	8.2	5.74	5.8	5.74	4.92	4.1	3.35
25.	17	14.45	11.34	8.5	5.95	6	5.95	5.1	4.25	3.4
30.	17.6	14.96	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.53
35.	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64
40.	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
45.	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88
50.	20	17	13.34	10	7	7.05	7	6	5	4
55.	20.4	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.06
60.	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
65.	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
70.	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
75.	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
80.	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
85.	22.8	19.38	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56
90.	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
95.	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.73
100.	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105.	24.4	20.89	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.96
110.	25.6	21.38	16.7	12.66	8.98	9.7	8.96	7.6	6.34	5.13
115.	26.4	21.87	17.05	12.99	9.27	10.05	9.09	7.8	6.51	5.26
120.	27.2	22.36	17.4	13.32	9.56	10.4	9.34	8.0	6.68	5.44
125.	28	22.85	17.75	13.65	9.85	10.78	9.65	8.2	6.85	5.6
130.	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76
135.	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92
140.	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08
145.	31.2	24.81	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24
150.	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4
155.	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56
160.	33.6	26.28	20.2	15.96	11.88	13.18	11.16	9.58	8.01	6.73
165.	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88
170.	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.36	7.04
175.	36	27.75	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2
180.	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36
185.	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.53
190.	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06	7.68
195.	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84
200.	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8
210.	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3
220.	43.2	32.16	24.4	19.88	15.36	17.22	13.9	11.88	10.08	8.6
230.	44.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9
240.	46.4	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2
250.	48	35.1	26.5	21.8	17.1	19.2	15.25	13.05	10.99	9.5
260.	49.6	36.08	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8
270.	51.2	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1
280.	52.8	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4
290.	54.4	39.02	29.3	24.36	19.42	21.84	17.05	14.61	12.27	10.7
300.	56	40	30	25	20	22.5	17.5	15	12.5	11
310.	56.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
320.	57	41	31	26	21	23.5	18.5	16	13.5	12
330.	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
340.	58.2	42	32	27	22	24.5	19.5	17	14.5	13
350.	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360.	59	43	33	28	23	25.5	20.5	18	15.5	14
370.	59.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380.	60	44	34	29	24	26.5	21.5	19	16.5	15
390.	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400.	61	45	35	30	25	27.5	22.5	20	17.5	16

NOTE—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

EXHIBIT "B."

It is deemed unnecessary to print Exhibit "B," as it is a copy of the Western Classification of June 11, 1888 (except as noted below), with all supplements thereto, and is now in use by all railroads doing business in the State of Iowa.

EXCEPTIONS.

1. Pages 1, 2 and 3 are omitted. On page 4 the words "The Western" in the heading are omitted; also, the note marked thus: (*) below the paragraph of "Explanation of Characters."

2. All reference to ale, alcohol, beer, beer barrels, bitters in glass or wood, cider in bottles, cologne spirits, demijohns, highwines, liquors or liquids, liquor packages, porter, whiskey and wine, on pages 6, 7, 8, 13, 14, 15, 21, 26, 33 and 46, including the receptacles or packages in which the above articles are usually transported, is omitted.

4. On page 15 the following is inserted: "Cream cans, filled, 2; cream cans, returned empty, 4."

5. On page 21, after "Hay baled and pressed, O. R., 3," insert "C"; after "Same, O. R., of fire," change "C" to "D."

6. On page 27, referring to bulls, stallions or jacks, the words "Be sure and take release" are omitted.

7. On page 40, after "Theatrical scenery, released, prepaid, D 1," insert "3."

8. On page 44, after "Wagon or cart, common or farmer's, in pieces, 1000 lbs., 1," insert "A"; after "Sleighs, boxed," change "D 1" to "1½ t 1"; after "Same, if flat car is required," change "2½ t 1" to "D 1"; after "In crates or skeleton frames in box cars," change "2½ t 1" to "D 1"; after "In crates or skeleton frames, if flat car is required," change "3 t 1" to "2½ t 1."

9. On page 45, after "Sleigh bodies, racked or crated," change "D 1" to "1½"; after "Same, released," change "1½" to "1"; after "Same, nested in crates, released," change "1" to "2."

10. On page 46, after "Wire, fence, barbed and telegraph, 4," change "5" to "C."

EXHIBIT "C."

Schedule for Chicago, Milwaukee & St. Paul Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 POUNDS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5	14	11.9	9.34	7	4.9	5	4.9	4.3	3.5	2.8
10	14.8	12.54	10.1	7.4	5.18	5.3	5.18	4.41	3.7	2.96
15	15.6	13.26	10.4	7.8	5.46	5.6	5.46	4.6	3.9	3.13
20	16.8	13.94	10.91	8.2	5.74	5.8	5.74	4.92	4.1	3.25
25	17	14.45	11.31	8.5	5.96	6	5.95	5.1	4.25	3.4
30	17.6	14.96	11.73	8.8	6.16	6.2	6.16	5.24	4.4	3.56
35	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64
40	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.61	4.7	3.76
45	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.86
50	20	17	13.34	10	7	7.05	7	6	5	4
55	20.4	17.31	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.06
60	20.8	17.64	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
65	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
70	21.6	18.34	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
75	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
80	22.4	19.04	14.91	11.2	7.84	8.2	7.84	6.72	5.6	4.48
85	22.8	19.34	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56
90	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
95	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72
100	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105	24.8	20.84	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.96
110	25.6	21.34	16.7	12.66	8.98	9.7	8.88	7.6	6.34	5.13
115	26.4	21.87	17.06	12.99	9.27	10.05	9.09	7.8	6.51	5.26
120	27.2	22.36	17.4	13.32	9.56	10.4	9.32	8.0	6.68	5.44
125	28	22.85	17.75	13.65	9.85	10.75	9.65	8.2	6.85	5.6
130	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76
135	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92
140	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08
145	31.2	24.8	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24
150	32	25.3	19.5	15.3	11.3	12.5	10.77	9.2	7.7	6.4
155	32.8	25.79	19.85	15.64	11.59	12.84	10.98	9.59	7.87	6.56
160	33.6	26.28	20.2	15.96	11.88	13.14	11.16	9.68	8.04	6.72
165	34.4	26.77	20.55	16.29	12.17	13.52	11.38	9.77	8.21	6.88
170	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04
175	36	27.77	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2
180	36.8	28.21	21.6	17.28	13.01	14.51	12.08	10.44	8.72	7.36
185	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.63	8.89	7.52
190	38.4	29.22	22.3	17.91	13.63	15.22	12.45	10.72	9.06	7.68
195	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84
200	40	30.2	23	18.6	14.2	15.9	13	11.1	9.38	8
210	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3
220	43.2	32.16	24.4	19.88	15.36	17.22	13.99	11.68	10.06	8.6
230	44.8	33.11	25.1	20.52	15.94	17.88	14.35	12.27	10.36	8.9
240	46.4	34.1	25.8	21.16	16.52	18.61	14.8	12.68	10.67	9.2
250	48	35.1	26.5	21.8	17.1	19.2	15.2	13.06	10.97	9.5
260	49.6	36.18	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8
270	51.2	37.06	27.9	23.08	18.26	20.62	16.16	13.83	11.63	10.1
280	52.8	38.04	28.6	23.72	18.84	21.16	16.6	14.22	11.93	10.4
290	54.4	39.02	29.3	24.36	19.42	21.84	17.05	14.61	12.27	10.7
300	56	40	30	25	20	22.6	17.5	15	12.6	11
310	58.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
320	57	41	31	26	21	23.5	18.5	16	13.5	12
330	57.6	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
340	58.2	42	32	27	22	24.5	19.5	17	14.5	13
350	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360	59	43	33	28	23	25.5	20.5	18	15.5	14
370	59.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380	60.5	44	34	29	24	26.5	21.5	19	16.5	15
390	60	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400	61	45	35	30	25	27.5	22.5	20	17.5	16

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Chicago, Milwaukee & St. Paul Railway Company are authorized to charge fifteen per cent advance on the above rates, it being a Class "B" road.

EXHIBIT "D."

Schedule for Burlington, Cedar Rapids & Northern Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5.	14	11.9	9.34	7	4.9	5	4.9	4.2	3.5	2.8
10.	14.8	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.96
15.	15.6	13.28	10.4	7.8	5.46	5.6	5.46	4.68	3.9	3.12
20.	16.4	13.94	10.94	8.2	5.74	5.8	5.74	4.92	4.1	3.55
25.	17	14.45	11.31	8.5	5.95	6	5.95	5.1	4.25	3.4
30.	17.6	14.96	11.73	8.8	6.18	6.2	6.16	5.28	4.4	3.53
35.	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64
40.	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
45.	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88
50.	20	17	13.34	10	7	7.05	7	6	5	4
55.	20.4	17.31	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.08
60.	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
65.	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
70.	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.33
75.	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
80.	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
85.	22.8	19.38	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56
90.	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
95.	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.73
100.	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105.	24.8	20.69	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.96
110.	25.6	21.38	16.7	12.66	8.98	9.7	8.86	7.6	6.34	5.12
115.	26.4	21.87	17.05	12.99	9.27	10.05	9.09	7.8	6.51	5.28
120.	27.2	22.36	17.4	13.32	9.56	10.4	9.32	8.0	6.68	5.44
125.	28	22.85	17.75	13.65	9.85	10.75	9.55	8.2	6.85	5.6
130.	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76
135.	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92
140.	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08
145.	32.2	24.81	19.15	14.97	11.01	12.14	10.47	9	7.53	6.24
150.	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4
155.	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56
160.	33.6	26.28	20.2	15.96	11.88	13.18	11.16	9.58	8.04	6.72
165.	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88
170.	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04
175.	36	27.75	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2
180.	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36
185.	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52
190.	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.73	9.06	7.68
195.	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84
200.	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8
210.	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3
220.	43.2	32.16	24.4	19.88	15.36	17.22	13.9	11.88	10.03	8.6
230.	44.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9
240.	46.4	34.12	25.8	21.18	16.52	18.54	14.8	12.66	10.67	9.2
250.	48	35.1	26.5	21.8	17.1	19.2	15.25	13.05	10.99	9.5
260.	49.6	36.08	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8
270.	51.2	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1
280.	52.8	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4
290.	54.4	39.02	29.3	24.36	19.42	21.84	17.05	14.61	12.27	10.7
300.	56	40	30	25	20	22.5	17.5	15	12.5	11
310.	56.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
320.	57	41	31	26	21	23.5	18.5	16	13.5	12
330.	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
340.	58.2	42	32	27	22	24.5	19.5	17	14.5	13
350.	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360.	59	43	33	28	23	25.5	20.5	18	15.5	14
370.	59.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380.	60	44	34	29	24	26.5	21.5	19	16.5	15
390.	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400.	61	45	35	30	25	27.5	22.5	20	17.5	16

NOTE—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Burlington, Cedar Rapids & Northern Railway Company is authorized to charge fifteen per cent advance on the above rates, it being a Class "B" road.

EXHIBIT "E."

Schedule for the Minneapolis and St. Louis Railway.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASS, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5	11.9	9.34	7	4.9	5.3	4.9	4.2	3.5	2.8	
10	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.96	
15	13.26	10.4	7.6	5.46	5.6	5.46	4.68	3.9	3.12	
20	13.94	10.94	8.9	5.74	5.8	5.74	4.92	4.1	3.28	
25	14.45	11.34	8.5	5.95	6	5.95	5.16	4.25	3.4	
30	14.96	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.52	
35	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64	
40	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76	
45	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88	
50	17	13.34	10	7	7	7	6	5	4	
55	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.18	
60	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16	
65	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25	
70	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32	
75	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4	
80	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48	
85	19.36	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56	
90	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64	
95	20.06	15.78	11.8	8.26	8.8	8.26	7.08	5.9	4.72	
100	20.4	16	12	8.4	9	8.4	7.2	6	4.8	
105	20.89	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.96	
110	21.38	16.7	12.66	8.98	9.7	8.96	7.6	6.34	5.12	
115	21.87	17.06	12.99	9.27	10.05	9.09	7.8	6.51	5.28	
120	22.36	17.4	13.32	9.56	10.4	9.32	8.0	6.68	5.44	
125	22.86	17.75	13.65	9.85	10.75	9.55	8.2	6.85	5.6	
130	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76	
135	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92	
140	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08	
145	24.81	19.15	14.97	11.01	12.15	10.44	9	7.53	6.24	
150	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4	
155	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56	
160	26.28	20.2	15.96	11.88	13.18	11.16	9.58	8.01	6.63	
165	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88	
170	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04	
175	27.75	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2	
180	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36	
185	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52	
190	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06	7.68	
195	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84	
200	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8	
210	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3	
220	32.16	24.4	19.84	15.36	17.22	13.9	11.88	10.03	8.6	
230	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9	
240	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2	
250	35.1	26.5	21.7	17.1	19.2	15.25	13.06	10.99	9.5	
260	36.18	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8	
270	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1	
280	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4	
290	39.02	29.3	24.36	19.42	21.84	17.06	14.61	12.27	10.7	
300	40	30	25	20	22.5	17.5	15	12.5	11	
310	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5	
320	41	31	26	21	23.5	18.5	16	13.5	12	
330	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5	
340	42	32	27	22	24.5	19.5	17	14.5	13	
350	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5	
360	43	33	28	23	25.5	20.5	18	15.5	14	
370	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5	
380	44	34	29	24	26.5	21.5	19	16.5	15	
390	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5	
400	45	35	30	25	27.5	22.5	20	17.5	16	

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Minneapolis & St. Louis Railway Company is authorized to charge thirty per cent advance on the above rates, it being a class "C" road.

DUBUQUE SHIPPERS

vs.

CHICAGO, MILWAUKEE & SAINT PAUL
RAILWAY COMPANY,
ILLINOIS CENTRAL RAILROAD COM-
PANY, AND
CHICAGO, SAINT PAUL & KANSAS CITY
RAILWAY COMPANY.

Filed September 18, 1888.

DECISION OF COMMISSIONERS.

On September 18, 1888, Schrieber & Conchar and sixty other merchants and manufacturers of Dubuque filed with the Commissioners separate complaints, charging that the rates charged and published by the Chicago, Milwaukee & St. Paul Railway Company, the Illinois Central Railroad Company, and the Chicago, St. Paul & Kansas City Railway Company, for the transportation of merchandise and freight over their lines of railway from Dubuque to Iowa points on their respective lines are and have been unreasonably high, and unreasonably discriminating against petitioners and that said roads conspiring with all other roads in Iowa to embarrass and defeat the operation of the acts of the Twenty-second General Assembly of Iowa, on the 10th of May, 1888, put into effect on their respective lines a schedule of rates which was in effect until the 13th day of August following, when a revised rate was put into effect by respondents. That in said August 13 rates there was no change on first class; no change in A, B, C, D and E classes of rates; no change in salt or live stock rates; no change in second class rates under 170 miles; no change in third class rates under 75 miles; no change in fourth class rates under 150 miles; no change in fifth class under 100 miles. The average per cent of decrease on second class is 5.33; the average per cent of decrease on third class, 14; the average per cent of decrease on fourth class is 11.5; the average per cent of decrease on fifth class is 11.5, making a general average, including the miles to which there is no change, of 6.5. There is no change under 55 miles on corn, and the average reduction is 6 per cent from 55 to 500 miles; there is no change on wheat after 250 miles, and the average reduction is 14 per cent from 10 to 240 miles; there is no change on lumber under 80 miles or over 400 miles; the average reduction is 18 per cent from 85 to 400 miles.

That the May 10th tariff was an increase over the rates charged by the respondent, the Chicago, Milwaukee & St. Paul Railway Company, from

January 1, 1888, to said May 10, 1888, of "an average per cent of increase on first class of 13.83 per cent; an average increase on second class of 24.62 per cent; an average per cent of increase on third class of 29.08 per cent, making a general average on the three classes of 22.53 per cent. The average per cent of increase on fourth class is 33.18 per cent. The average per cent of increase on fifth class is 44.4 per cent, making a general average on fourth and fifth classes of 37.79 per cent. That the rates in said tariff of May 10 as compared with the tariff of rates charged by respondent between stations on its line in Illinois from Chicago to the Mississippi river, shows the average per cent of increase to be on first class 12.51 per cent; on second class 30.3 per cent; on third class 43.45 per cent, making a general average on the three classes of 23.75 per cent; the average per cent of increase on fourth class is 24.9 per cent; the average on fifth class 77.11 per cent, making a general average on fourth and fifth classes of 51.5 per cent.

That the May 10 tariff was an increase over the rates charged by the respondent, the Illinois Central Railroad Company, from December 20, 1887, to May 10, 1888, of an average of 16½ per cent on first class, on second class of 37½ per cent, on third class of 24½ per cent; a general average on the three classes of 22.7-10 per cent. An increase on fourth class of 29½ per cent and on fifth class of 32.1-5 per cent, making a general average on fourth and fifth classes of 31 per cent.

That the May 10 tariff was an increase over the rates charged by the respondent the Chicago, St. Paul & Kansas City Railway Company from January 2, 1888, to May 10, 1888, of "an average on first class of 22.09 per cent, an average increase on second class of 28.35 per cent, an average increase on third class of 23.2 per cent; making a general average on the three classes of 24.55 per cent. An average increase on fourth class of 35.62 per cent, an average increase on fifth class of 63.4 per cent; making a general average on fourth and fifth classes of 49.51 per cent."

That the rates in the said tariff of May 10, as compared with the tariff of rates charged by respondent between stations on its line in Illinois from Chicago to the Mississippi River, dated January 2, 1888, shows the average per cent of increase on "second class to be 10.7 per cent, the average increase on third class to be 13.4 per cent; making a general average increase on the two classes of 12.05 per cent. The average increase on fourth class 13.83 per cent, the average increase on fifth class 47 per cent; making the general average on the two classes of 35.16 per cent."

That the fourth and fifth classes embrace the largest tonnage of freight and merchandise shipped and received to and from points in Iowa, such as groceries, provisions, heavy hardware and agricultural implements.

Copies of the tariffs referred to were attached to the several petitions.

The cases were set for hearing at the city of Dubuque, October 2, 1888 and adjourned by agreement to October 9. Complainants were represented by J. T. Lane, Esq., and respondents by John T. Fish, Esq., C. W. Bunn, Esq., and W. J. Knight, Esq.

General denials were considered as filed by the Illinois Central Railroad Company and the Chicago, St. Paul & Kansas City Railway Company. A general denial in writing was filed by the Chicago, Milwaukee & St. Paul Railway Company, said respondent affirmatively answering that "from September 24, 1883, to April 5, 1887, and from April 5, 1887, to December 24, 1887, there was in force in the State of Iowa much higher mileage rates at distances of fifty miles and upward than the rates of August 3, 1888; and the said defendant as a part of its answer herewith submits a comparative statement of the rates from 25 miles to 400 miles, between said tariffs. And defendant alleges that in April, 1887, it created class E in its classification, which reduced the rates in force largely from what they had previously been, and that the tariff of August 13, taken as a whole, as will appear from the tariff submitted in the case at Davenport, will show that the mileage tariff of August 13, 1888, was the lowest mileage tariff ever put in force and effect in the State of Iowa."

	Iowa distance tariff.	1.	2.	3.	4.	Fifth Class.	A.	B.	C.	D.	E.
September 24, 1883.....	25 miles.	26	24	17	13	10	10	9	7	6.5	4
April 5, 1887.....		21	17	14	11	9	9	7	6	5.5	4
August 13, 1888.....		23	19.6	16.3	11.5	9.2	9.2	6.9	5.8	5.2	4.6
September 24, 1883.....	50 miles	32	27	22	16	13	13.5	10.5	8.5	7.5	.....
April 5, 1887.....		27	24	17	14	11	11.5	9.5	8.5	8	6
August 13, 1888.....		28	23.8	18.7	14	11.2	11.2	8.4	7	6.3	5.6
September 24, 1883.....	75 miles.	38	32	26	19	15	16	12.5	10.5	9	.....
April 5, 1887.....		36	29	23	17	14	14	12	11	10.5	8
August 13, 1888.....		33	28.1	22	16.5	13.2	13.2	9.9	8.3	7.4	6.6
September 24, 1883.....	100 miles.	41	37	31	23	18	18.5	14	12	11	.....
April 5, 1887.....		41	34	25	19	15	16.5	14.5	12.75	12.25	10
August 13, 1888.....		38	33.3	24.5	19	15.2	15.2	11.4	9.5	8.6	7.6
September 24, 1883.....	150 miles.	55	47	37	28	22	21.5	17	15	13.5	.....
April 5, 1887.....		48	39	30	23	18	19	16	14.25	13.5	11
August 13, 1888.....		45	38.3	27	22.5	16.7	18	13.5	11.3	10.1	9
September 24, 1883.....	200 miles.	63	54	43	33	26	24.5	20	18	16.5	.....
April 5, 1887.....		51	44	35	26	21	20.25	17.25	15.5	14.75	12
August 13, 1888.....		50	42	29.5	24	18.2	20	15	12.5	11.3	10
September 24, 1883.....	250 miles.	74	62	49	38	30	27.5	23.5	21.5	20	.....
April 5, 1887.....		56	49	38	28	22	21.5	18.5	16.75	16	13
August 13, 1888.....		55	45	32	24.5	19.7	22	16.5	13.8	12.4	11
September 24, 1883.....	300 miles.	84	72	55	43	34	30.5	25.5	24.5	23	.....
April 5, 1887.....		61	54	40	30	24	22.75	19.75	18	17.25	14
August 13, 1888.....		60	48	34.5	27	21	24	18	15	13.5	12
September 24, 1883.....	350 miles.	94	82	61	48	38	35	28.5	27.5	26	.....
April 5, 1887.....		68	55	43	33	26	24	21	19.25	18.5	15
August 13, 1888.....		65	50	35	27.5	22.5	26	19.5	16.3	14.6	13
September 24, 1883.....	400 miles.	105	90	69	54	43	40	32.5	31.5	30	.....
April 5, 1887.....		71	57	45	35	28	25.25	22.25	20.5	19.75	16
August 13, 1888.....		70	55	38	29.6	24.6	28	21	17.5	15.8	14

J. W. Conchar, a wholesale hardware dealer, in Dubuque, testified that he assisted in making the compilations of figures set up in the complaint, and that they were correct. The December 20 tariff is a terminal tariff, as is also the January 2 tariff of the C., St. P. & K. C. The May 10 tariff made it much harder to do business. Cedar Falls is 99 miles from Dubuque and 237 from Chicago. The Chicago merchant pays 17 cents for a car load (fifth class) to Cedar Falls. It cost us 75 cents to Dubuque, and 1625 cents from Dubuque to Cedar Falls. Ackley is 132 miles from Dubuque and 299 from Chicago. Chicago to Ackley, rate 25 cents; Dubuque to Ackley, 22 cents. Centralia, Illinois, is 347 miles from Dubuque. The rate from Centralia to LeMars, 646 miles, is 27 cents. The rate from Dubuque to Le Mars is 27 cents. In order to be put on an equality with Centralia our firm must sell nails at 8 cents less than Centralia. Osage, on the Ill. Central, fifth class from Chicago, 17 cents, 156 miles from Dubuque, rate 17 cents; a loss to Dubuque of 7.5 cents. In small lots the rate from Chicago to Osage is 25 cents, and from Dubuque 245 cents. McGregor, on C., M. & St. P. Ry, is 238 miles from Chicago, fifth class rate, 11 cents. From Dubuque, 53 miles, rate 11.6 cents, a loss of 8 cents to compete at this point. Chicago to McGregor, fourth class, 17 cents; Dubuque to McGregor, fourth class, 14.5 cents. Dubuque to New Albion, rate 148 cents, Dubuque to New Albion 14 cents. Fourth class rate from Chicago, 20 cents; from Dubuque, 18.5 cents. Chicago to Charles City, 323 miles, 17 cents; Dubuque to Charles City, 144 miles, 16.7 cents, car loads. On less than car loads from Chicago, 25 cents, from Dubuque 225 cents. Going further west to a point 355 miles from Chicago and 170 miles from Dubuque, fifth class, 17 cents from Chicago, and 17.8 cents from Dubuque. To Inwood, Chicago rate, 25 cents; Dubuque rate, 22.2 cents; less than car loads, Chicago, 30 cents; Dubuque, 27.4 cents. Bellevue, fifth class rates from Chicago there is 10 cents, 162 miles; 23 miles from Dubuque, 92 cents, 8 cents difference. Sabula rate from Chicago, 142 miles, 10 cents, from Dubuque, 45 miles, 10.8 cents. Move west to Van Horn, 254 miles from Chicago and 162 miles from Dubuque, the fifth class rate is 17.3 cents from Dubuque, from Chicago, 17 cents; fourth class rates from Chicago 23, from Dubuque 23.1. At Tama City 9-10 of a cent more from Dubuque than from Chicago. The same state of affairs exists all along the line. Monticello is 124 miles from Dubuque, 216 miles from Chicago; rate from Dubuque is 16.1 in car loads, 17 cents from Chicago in car loads; fourth class rates, 21 cents from Dubuque, 23 cents from Chicago. At Waucoma, 17 from Chicago, from Dubuque 185; fourth class rate from Chicago 25, from Dubuque 24.3; the distance is 296 miles from Chicago, and 204 from Dubuque. Take the town of Lime Springs, that is 111 miles from Chicago and 126 miles from Dubuque; fifth class rate from Chicago there, is 17 cents, from Dubuque, 161; on fourth class rate, 25 from Chicago, from Dubuque, 21.5. Adams, Minn., about 30 miles further along, rate from Chicago 25 cents, from Dubuque 15 cents; 17 cents from Chicago fifth class, and 10 cents from Dubuque. Take the town of Lime Springs, distant from Dubuque 126 miles, from St. Paul 139 miles, fifth class rate the same; fourth

class from Dubuque 21 5, from St. Paul 20 cents. Move down and back to Dubuque and take the town of Strawberry Point, distant from St. Paul 204 miles, rate is 16 cents, and rate from Dubuque, 159 miles, 17 cents. Worthington, from Dubuque by the long route 132 miles, from Dubuque by shorter line 80 miles, from St. Paul it is 272 miles; fifth class rate from St. Paul 17 cents, from Dubuque, 16.4; 22 cents fourth class from Dubuque, and 23 cents from St. Paul. New Albion, 93 miles from Dubuque, 152 from St. Paul; rate from St. Paul, 13 cents. from Dubuque 14.8; fourth class, 18.5 from Dubuque, and from St. Paul 21. Persia is 361 miles from Dubuque, 494 from St. Paul; rate 23 4 from Dubuque and 30 cents from St. Paul. Take the town of Elma on the C., St. P. & K. O., 289 miles from Chicago, 181 from St. Paul and 122 miles from Dubuque; rate from Chicago on fourth class 25 cents, from St. Paul 15 cents, from Dubuque 21.5 cents. Take nails at the cost of \$2 to Dubuque and St. Paul merchants in Chicago, the rate now is less than we can transport nails from Chicago to Dubuque and Dubuque to Elma, fifth class from Chicago 17 cents, St. Paul 16 cents, and 16.5 from Dubuque. Oelwein is 74 miles from Dubuque, 179 miles from St. Paul and 241 miles from Chicago; fifth class rate from Chicago 17 cents, from St. Paul 11 cents, from Dubuque 13 2; fourth class rate from Chicago 23, from St. Paul 16, and from Dubuque 16 5. Hampton is 319 miles from Chicago, 227 from St. Paul and 162 from Dubuque; fifth class rate 20 cents, from St. Paul 12 cents, from Dubuque 17 cents. There is a station in Minnesota, 81 miles from St. Paul, for that distance 13 cents fourth class; same distance in Iowa, 17.5. Hayfield is the station in Minnesota that is 81 miles from St. Paul, and is on the Kansas City road; fifth class, 8 cents; same distance in Iowa, fifth class, 14.3. Where we have to go out and transfer to other lines we have either got to retire from the business or lose money; 300 mile straight haul, fourth class freight is 27 cents; where it is over two lines, 80 miles over one and 20 over another, the rate is 23 5 cents, 21 cents for 300 miles and 28.5 cents for the 80 and 20 mile haul. Swaledale is situated between Mason City and Fort Dodge; the rate is \$1.21 against us at that point. There are 60,000 kegs of nails shipped from Dubuque in a year, 100 car loads of barbed wire, 75 cars of iron and 25 cars of tin plate. The usual profit on a keg of nails is 10 cents, and substantially the same rate on the other heavy staples. Have never used the Iowa distance tariff until May 10, 1888. Our staple goods are about 75 per cent of our entire tonnage. In a great many places we get a lower rate to many interstate points than to Iowa points.

Cresco is 115 miles from Dubuque, first class 42, second 35.7, third 25.5, fourth 21, and fifth 15.5. Leroy, Minn., 139 miles from Dubuque, rate, first class, 40 cents; second, 30; third, 21; fourth, 15; fifth, 10, and the same rates continue up to Austin.

W. L. Orrick, wholesale grocer, of Dubuque, testified: "Have a freight bill of September 6, 1888, from Chicago to Garner, 376 miles, fourth class, 27 cents; Dubuque to same point, 191 miles, 24 cents; Dubuque to Algona, 22 miles, fourth class, 29 9 cents; Chicago to Algona, 339 miles, 25 cents.

Over the Illinois Central to a point 339 miles from Chicago, fourth class 25 cents; from Dubuque 172 miles, 23 cents. A mile from the town of Mona, Iowa, is the town of Lyle, Minnesota. From Dubuque to Lyle, 15 cents; from Dubuque to Mona, 23 cents. Chicago to Lyle, 25 cents; Chicago to Mona, 25 cents."

Mr. Jeffery, General Manager of the Illinois Central, stated that this rate was a mistake by the officers of the company and was indefensible.

"The bulk of our business takes fourth and fifth class rates and the comparisons right through are against us, and it leaves us in a position that, in order to hold our trade, we are compelled to meet the price of Chicago. The tariffs in force now will show that very completely. Sugar is the main thing in our business in dollars and cents. On an average we make three-fifths to three-eighths of a cent per pound. We will take from Chicago to Mona, 339 miles. Sugar at Chicago say is worth \$7.50; to transport that from Chicago to Mona, the rate would be 25 cents. We would bring that from Chicago to Dubuque in car load lots say at 10 cents; that would make it cost us \$7.60. We ship that sugar out to Mona and the merchant pays 24 cents as against the Chicago 25 cents. If we were doing that it would be \$7.84 that the Mona merchants would pay Dubuque against \$7.75, the Chicago price. We must make that difference to him. The loss would be about nine cents on a hundred pounds, or 27 cents per barrel. We sell about 12,000 barrels of sugar annually. The aggregate sales I cannot state positively, but I should judge about 40,000 barrels in the city. The losses on that would make a difference to us of about \$11,000. I think 7 cents per hundred, or 21 cents per barrel, would be nearly the average. That would bring it \$8,000. These shipments I am talking about are fourth class goods and fourth class rates. We bring them in in car loads and ship them out less than car loads. Our traveling men claim it is pretty hard to sell goods. One of our men left us last year; he stated that he felt absolutely discouraged, and felt that he must quit, as he was not doing justice to himself or to the firm. We have complaints of freight rates from our customers. They say they would like to trade with us, but rates were too much. My instructions to our men were that we must meet competition. We would lose the profit in order to hold trade."

Geo. B. Mansfield, wholesale hardware, Dubuque, testified: "The May 10 rates are injurious to our business. It obliged us, in order to hold our trade in competition with Chicago and St. Louis, to make freight allowances. Our oldest and best customers drifted away from us. I made a comparison of the May 10 and August 13 tariffs with previous tariffs. We have had numerous complaints from our correspondents. Chicago to Bagley, 232 miles; from Dubuque, 285 miles. The bulk of our business is classed second and fourth class. Second class from Chicago to Bagley, 50 cents, fourth class 30; from Dubuque, May 10 tariff, second class 50.2, fourth class 20.5. August 13 tariff makes second class 47.4, fourth class 26.7. On fourth class freight it was half a cent higher only from Dubuque to Bagley than from Chicago there. Prior to May 10 there were two joint tariffs in

effect to a point on the M. C. & Ft. D. road, one by the Illinois Central and M. C. & Ft. D. and the other by the M. & N. W. and the M. C. & Ft. D. This station is Swaledale, and a customer writes from there, sending us three freight bills, making the charge on each keg of nails 45 cents, which he says is too much. Rates from Dubuque to Mason City, 171 miles, are first class 48, second class 40.8, third class 32, and fourth class 24; from Mason City to Swaledale, 19, 16.2, 12, 9.5, making total of 67, 57, 44, 33.5. Chicago to Swaledale 50, — 35, 25. Distance from Dubuque to Persia is 361 miles; rates, first class 67, second class 52, third class 36.2, and fourth class 23.4. Chicago to Persia, 458 miles; September 5 tariff, 75, 60, 40, 30. On the I. D. Divisions we ship goods in Dakota, but no further on the Council Bluffs Division than Persia. Chicago to Hawarden, 535 miles, 75, 60, 40, 30. August 13 tariff from Dubuque to Hawarden, 350 miles, 65, 50, 35, 27.5. May 10 tariff, which was in effect three months, 350 miles, 65, 55.3, 43.3, 32.5. Nails, iron, fence wire, barbed wire and tin plate are heavy staples. We have a good deal of hard wood. The profits on the articles I just now enumerated are small. If we can average eight or ten cents on nails shipped out in less than car load lots, we think we are doing well. To compete with Chicago, for instance, we sell nails the same as Chicago does. If Chicago has the same rate to a point in Iowa that we do, we lose the difference of Chicago here. We pay eight cents for nails from Chicago and sell for the same price to merchants in Iowa, we lose that eight cents. I should think that these staples would constitute about three-fourths of the entire tonnage of our shipments. I think we ship to about one hundred and seventy-five towns on the C., M. & St. P., and on the other two roads about the same number "

C. T. Hancock, wholesale grocer, testified: Our house has been in business since 1858. The May 10th tariff has simply taken about all the profits there are in the grocery business. The freight in and the present freight out is so much more than the through rate from Chicago. On articles like fish, sugar, etc., it takes all the profit there is in them. We ship in the neighborhood of 12,000 barrels of sugar per year, that is our heaviest article. I cannot state the tonnage of coffee. Sugar is an article that is sold very close, but the general profit, taken from the circulars that the Chicago merchants issue, advance from six pence to one-eighth of a cent. The local in and the local out would be over that six pence, so that if the Chicago merchant is able to make one eighth of a cent per pound on sugar, in order for us to lay it down at the same price we would have to lay it down at that loss. By six pence I mean six cents on every hundred pounds. Chicago has always had the advantage, but the rates were much better. We have always brought our sugars in as fifth class, and they have always figured fifth in and fourth out, and made local fourth class on that basis, allowing a differential of three to four cents giving the Chicago merchant the benefit of eight to ten cents on a hundred. Under our terminal rates Chicago had a difference of seven cents. They had from two to four cents advantage on fourth and fifth classes. The difference against us now is about seven cents. Take the rate that was given to Mona as being twenty-four cents from Du-

buque and twenty-five cents from Chicago, the rate from Chicago to Dubuque is fifteen cents, the sum of the two locals thirty-nine cents as against the through rate of twenty-five cents from Chicago. We get prunes from New York in car loads. All our sugars we bring in car loads from New York, Philadelphia, New Orleans wherever the market is. Coffee comes in as fourth. I should say 75 per cent of our goods, leaving out sugar, come as fourth class. Sugar is about one-third of our business. I should say the loss in our business under the present tariff is in the neighborhood of \$400 to \$500 per month, that is only a rough estimate. I mean to say that it makes a difference of four hundred to five hundred dollars per month on our profits.

A. C. Bird, general freight agent of the C., M. & St. P. testified: In preparing tariffs to conform to the inter-state law, April 5, 1897, we undertook, I think, to make a distance table for Iowa which would be in harmony with inter-state rates then in effect. That was put in, I believe, by all the roads. That remained as the tariff until later in the year, I think December, perhaps in November, when a revision was made. I think the work was consummated in November, but took effect on the 20th of December. The December tariff was lower than the April tariff. The terminal tariff we put in effect at Dubuque was dated January 1st. That tariff is known as Exhibit "B" in this case. The motive for the publication of this terminal tariff was this: The jobbing centers along the Mississippi River, Dubuque, etc., as a general thing receive the same rates from the east, to each competitive territory west of the Mississippi River. The application of this terminal tariff was such as to give as nearly as possible the same rate to Dubuque as to other cities. The rates from Dubuque for long distances were made the same as Burlington and Davenport, where the distance was twice as great as from other cities. It was done to make the cities on an equal basis as possible.

I have several comparisons. From Dubuque to Webster City, 190 miles, December 20, tariff 50 cents, first-class rate, the rate was made 38 cents by the terminal, second-class 39 cents, 29 cents by the terminal, third-class 31 cents by the distance table, by the terminal 23 cents, fourth-class 24 and 17, and fifth-class 19 and 12½.

Dubuque to Persia, I think the distance is 360 miles, distance table of December 20, first-class 65, terminal tariff first-class 55, second-class 55 and 40, third-class 40 and 30, fourth-class 29 and 25, fifth-class 25 and 20.

Bagley, 284 miles from Dubuque. First-class, distance table of December 20, 57, under terminal tariff 54, second-class 48 and 40, third-class 38 and 30, fourth-class 28 and 25, and so on. That was about the average difference. These terminal tariffs were special rates given to these jobbing points, and they didn't apply to any shipments on the road except from the terminal points. These terminal tariffs were abrogated on the 10th of May. It was our understanding that the requirement of the law was that any rate charged for any given distance must be charged for the same distance over any other portion of the line. If we had continued to make the rate from Dubuque to points southwest and northwest under the law of 1893,

substantially the effect would have been to reduce the earnings very considerably from the Mississippi to the Missouri River, and that would have reduced the revenue from all points west of Chicago. The rate of May 10, in my judgment, was a necessity in order to prevent a reduction of the revenue on the entire tariff across the State of Iowa. The reduction would have been a material reduction between Burlington and Council Bluffs. I speak of that reduction as applied to what is known as the merchandise classes. If the rates we had in effect from Dubuque down toward Ottumwa and in some cases to the eastern half of the Chicago & Council Bluffs Division, and a distance table had been considered based on the ratio, it would have reduced our revenue.

The rate from New York to Burlington is less than the rate to Chicago and then to Burlington. Through rates are almost invariably less than the sum of the two locals. It is probably true from Chicago, as the passing point to all of the eastern half of Kansas. Through rates are less than the sum of the two locals in about the same ratio as rates from Chicago to Iowa points and the rate from Chicago to Dubuque and from Dubuque to the same points. This is true in regard to Chicago, and complaints from there are frequent. It is also true of Kansas City, St. Jo, Atchison, Leavenworth, Council Bluffs, Omaha, Lincoln, Sioux City and all points on the Mississippi River. It is true at St. Louis. It is true also in reference to Toledo, and in reference to Missouri River. It is a matter of long standing complaint at Chicago and I must say that Chicago merchants have made their case as plain as any of the recent cases. Chicago is complaining that she hasn't the advantage of a distributing point that she should have. It is as well founded as any complaint I have heard. It is a fact well known in railroading that a long haul can always be carried for less than two short hauls covering the same distance. I have never known a distance table, constructed by either State authorities or railroad authorities, that a long haul was not much less than the two hauls, equal in the aggregate to the long haul. My recollection is that the rates in Dakota are higher than in any other State. The system of roads that come under my supervision includes Wisconsin, Minnesota, Missouri, Iowa and Illinois. Dakota is a less settled country, less volume of business. It is much more expensive to operate the road in proportion to the revenue of the country. In making rates the cost of doing the business is always considered. The result of our business for one year determines what is the rate for the next. My understanding is that the Commission classified the roads according to their revenue. In making tariffs we act on the same kind of information. The comparison of the August 13 tariff with the tariffs in other States.

First-class,

MILES.					
	Wisconsin.	Minnesota.	Missouri.	Iowa.	Illinois.
15	15	18	21	19	14.92
20	18	20	23	21	18.8
25	21	22	25	23	20.68
30	23	24	27	25	22.14
35	25	26	29	27	23.64
40	28	28	31	29	25.14
45	30	30	33	31	26.64
50	32	32	35	33	28.14
55	34	34	37	35	29.64
60	36	36	39	37	31.14
65	38	38	41	39	32.64
70	40	40	43	41	34.14
75	42	42	45	43	35.64
80	44	44	47	45	37.14
85	46	46	49	47	38.64
90	48	48	51	49	40.14
95	50	50	53	51	41.64
100	52	52	55	53	43.14
105	54	54	57	55	44.64
110	56	56	59	57	46.14
115	58	58	61	59	47.64
120	60	60	63	61	49.14
125	62	62	65	63	50.64
130	64	64	67	65	52.14
135	66	66	69	67	53.64
140	68	68	71	69	55.14
145	70	70	73	71	56.64
150	72	72	75	73	58.14
155	74	74	77	75	59.64
160	76	76	79	77	61.14
165	78	78	81	79	62.64
170	80	80	83	81	64.14
175	82	82	85	83	65.64
180	84	84	87	85	67.14
185	86	86	89	87	68.64
190	88	88	91	89	70.14
195	90	90	93	91	71.64
200	92	92	95	93	73.14
205	94	94	97	95	74.64
210	96	96	99	97	76.14
215	98	98	101	99	77.64
220	100	100	103	101	79.14
225	102	102	105	103	80.64
230	104	104	107	105	82.14
235	106	106	109	107	83.64
240	108	108	111	109	85.14
245	110	110	113	111	86.64
250	112	112	115	113	88.14
255	114	114	117	115	89.64
260	116	116	119	117	91.14
265	118	118	121	119	92.64
270	120	120	123	121	94.14
275	122	122	125	123	95.64
280	124	124	127	125	97.14
285	126	126	129	127	98.64
290	128	128	131	129	100.14
295	130	130	133	131	101.64
300	132	132	135	133	103.14
305	134	134	137	135	104.64
310	136	136	139	137	106.14
315	138	138	141	139	107.64
320	140	140	143	141	109.14
325	142	142	145	143	110.64
330	144	144	147	145	112.14
335	146	146	149	147	113.64
340	148	148	151	149	115.14
345	150	150	153	151	116.64
350	152	152	155	153	118.14
355	154	154	157	155	119.64
360	156	156	159	157	121.14
365	158	158	161	159	122.64
370	160	160	163	161	124.14
375	162	162	165	163	125.64
380	164	164	167	165	127.14
385	166	166	169	167	128.64
390	168	168	171	169	130.14
395	170	170	173	171	131.64
400	172	172	175	173	133.14
405	174	174	177	175	134.64
410	176	176	179	177	136.14
415	178	178	181	179	137.64
420	180	180	183	181	139.14
425	182	182	185	183	140.64
430	184	184	187	185	142.14
435	186	186	189	187	143.64
440	188	188	191	189	145.14
445	190	190	193	191	146.64
450	192	192	195	193	148.14
455	194	194	197	195	149.64
460	196	196	199	197	151.14
465	198	198	201	199	152.64
470	200	200	203	201	154.14
475	202	202	205	203	155.64
480	204	204	207	205	157.14
485	206	206	209	207	158.64
490	208	208	211	209	160.14
495	210	210	213	211	161.64
500	212	212	215	213	163.14
505	214	214	217	215	164.64
510	216	216	219	217	166.14
515	218	218	221	219	167.64
520	220	220	223	221	169.14
525	222	222	225	223	170.64
530	224	224	227	225	172.14
535	226	226	229	227	173.64
540	228	228	231	229	175.14
545	230	230	233	231	176.64
550	232	232	235	233	178.14
555	234	234	237	235	179.64
560	236	236	239	237	181.14
565	238	238	241	239	182.64
570	240	240	243	241	184.14
575	242	242	245	243	185.64
580	244	244	247	245	187.14
585	246	246	249	247	188.64
590	248	248	251	249	190.14
595	250	250	253	251	191.64
600	252	252	255	253	193.14
605	254	254	257	255	194.64
610	256	256	259	257	196.14
615	258	258	261	259	197.64
620	260	260	263	261	199.14
625	262	262	265	263	200.64
630	264	264	267	265	202.14
635	266	266	269	267	203.64
640	268	268	271	269	205.14
645	270	270	273	271	206.64
650	272	272	275	273	208.14
655	274	274	277	275	209.64
660	276	276	279	277	211.14
665	278	278	281	279	212.64
670	280	280	283	281	214.14
675	282	282	285	283	215.64
680	284	284	287	285	217.14
685	286	286	289	287	218.64
690	288	288	291	289	220.14
695	290	290	293	291	221.64
700	292	292	295	293	223.14
705	294	294	297	295	224.64
710	296	296	299	297	226.14
715	298	298	301	299	227.64
720	300	300	303	301	229.14
725	302	302	305	303	230.64
730	304	304	307	305	232.14
735	306	306	309	307	233.64
740	308	308	311	309	235.14
745	310	310	313	311	236.64
750	312	312	315	313	238.14
755	314	314	317	315	239.64
760	316	316	319	317	241.14
765	318	318	321	319	242.64
770	320	320	323	321	244.14
775	322	322	325	323	245.64
780	324	324	327	325	247.14
785	326	326	329	327	248.64
790	328	328	331	329	250.14
795	330	330	333	331	251.64
800	332	332	335	333	253.14
805	334	334	337	335	254.64
810	336	336	339	337	256.14
815	338	338	341	339	257.64
820	340	340	343	341	259.14
825	342	342	345	343	260.64
830	344	344	347	345	262.14
835	346	346	349	347	263.64
840	348	348	351	349	265.14
845	350	350	353	351	266.64
850	352	352	355	353	268.14
855	354	354	357	355	269.64
860	356	356	359	357	271.14
865	358	358	361	359	272.64
870	360	360	363	361	274.14
875	362	362	365	363	275.64
880	364	364	367	365	277.14
885	366	366	369	367	278.64
890	368	368	371	369	280.14
895	370	370	373	371	281.64
900	372	372	375	373	283.14
905	374	374	377	375	284.64
910	376	376	379	377	286.14
915	378	378	381	379	287.64
920	380	380	383	381	289.14
925	382	382	385	383	290.64
930	384	384	387	385	292.14
935	386	386	389	387	293.64
940	388	388	391	389	295.14
945	390	390	393	391	296.64
950	392	392	395	393	298.14
955	394	394	397	395	299.64
960	396	396	399	397	301.14
965	398	398	401	399	302.64
970	400	400	403	401	304.14
975	402	402	405	403	305.64
980	404	404	407	405	307.14
985	406	406	409	407	308.64
990	408	408	411	409	310.14
995	410	410	413	411	311.64
1000	412	412	415	413	313.14

Second, third and fifth classes run just about the same as the classes quoted. All of the tariffs quoted are in effect. The Illinois distance tariff was advanced ten days prior to the tariff here under discussion, and it was applied on the first day of May. The rate from Chicago to St. Paul are the maximum from Chicago to Dubuque. Savannah is an intermediate point between Chicago and Dubuque. I don't think that the Savannah rate will take effect until the 21st. It is my belief that at some points in Illinois we have commodity rates on raw material to manufacturers. I think such rates are proper. At manufacturing towns we have a rate on wood, etc. The jobbers and merchants of Chicago pay the regular rates. That is the rate I quoted in my comparison.

In comparing the rates of May 10 as amended August 18, with rates that were previously charged, and described in Exhibit "B," Dubuque terminal tariff, there is a great difference shown by complaint, as they are nearly all made where the rate was made regardless of distance. For example, the rate on fourth class to Ottumwa was 18 cents, it is now 24.9. There is a large increase. Take it on the direct line, fourth class rate to Bagley was twenty-five cents, under the terminal tariff, it is now 26.7, a very slight increase as compared with the other. On many divisions of the road this terminal point tariff was excessively low, as compared with the distance table now in effect. The rate from Chicago to Bellevue was the same as from Dubuque to Bellevue. The Dubuque rate was put down to the 40 cent basis by other lines, consequently it was maximum here and elsewhere. We undertake to have the tariffs in all the States to compare favorably to avoid all friction possible. On fifth class the rate in Minnesota was 12.5, 10 cents

here. That rate to-morrow is 20 cents, a more marked difference in fourth class, it was 17.5, it now becomes 30 cents. That is part of the work that has been accomplished since the Commissioners called us before the Board. There has been a continual freight war that has had a most serious effect on the road. That war has been continued. The rates we have had in force the last year have enabled us to pay operating expenses, fixed charges and a reasonable profit on the money involved.

James Cushing, manufacturer of vinegar at Dubuque, testified that the rates at some points have been doubled since the 10th of May. The rate to Humboldt was increased from \$43 a car to \$80. Better rates are given from Freeport than from Dubuque. This is done by estimating weights. Expense bills were introduced to sustain this statement.

Expense bills were introduced showing the following rates on wood from Elkhart to Dubuque, 42 miles. From April 26 to April 23, 1888, the rate was 3 5 cents. From May 19 to 26 the rate was 5.4 cents. From June 13 to July 5 it was 3.5 cents, and from August 10 to August 16 it was 5.4 cents. August 20, 3.5 cents. From August 23 to September 22 it was 5.4 cents. All on one line, the Chicago, Milwaukee & St. Paul.

Mr. Bird explained that the 5 4 cents rate was correct under the May 10 tariff, and that the other rates were clerical errors. Mr. Bird, in answer to questions propounded by the Commissioners as to the elements to be considered in making rates, stated: "We have never been able to make a tariff that was satisfactory. In preparing a tariff over such a line as ours it is difficult to keep all the facts that govern the traffic in view, the distributing business from one city to another, and the competition in various directions. You correct the first tariff, and then you run up against something that has not been considered, and so the real result of a tariff as to what it will produce as applied to your line can only be determined by its results. The science of tariff building is the application of it to the business."

Horace Tucker, General Freight Agent of the Illinois Central: "Was present at the meeting of general freight agents that prepared the May 10 tariff. I was of the opinion that in some cases it was a little too high, but in the main it was a fair tariff. I thought the fourth and fifth classes should have been reduced a little. The feeling was to try and put in a tariff that would help so far as it could the Iowa people. We were engaged about two days on the May 10 tariff. I did not believe that the fourth class should at all distances be one-half of first class. It is my judgment that the fourth and fifth classes should be arranged so as to try and meet the inter-state rates. We made the same rate for the poor roads as for the others. Our aim in making tariffs has been to make the two local tariffs so far as we could so much higher than the through tariff as to pay us a reasonable difference for the terminal charge. We cannot tell what is a fair and reasonable tariff until we have given it a fair trial. The tariff business is a cut and fit experiment. We do not take into consideration in making a tariff the cost of transportation, and I cannot tell what it costs to haul a car load or train load of freight over our line from Sioux

City to Dubuque. The greatest element to be considered in making a rate is competition with other lines and by comparison with other rates. Comparison is one of the main elements."

The following table of comparisons shows the rates in the States of Wisconsin, Minnesota, Missouri, Iowa, Illinois, Indiana and Ohio, together with the inter-state rate from Chicago into Iowa on distances above two hundred miles.

		SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.										
		MERCHANDISE IN CTS. PER 100 POUNDS.										
		1	2	3	4	5	A	B	C	D	E	
20	No. 2296.	Sept. 5, 1888	Wisconsin terminal tariff	16	12	10	9	5	4	3½	3	2½
	No. 2178.	June 30, 1888	Wisconsin mileage tariff	18	15	12	11	7	5	4½	4	3
	No. 1475.	Jan. 10, 1888	Minnesota terminal tariff	22	18	15	11	9	7½	6½	5½	4½
	No. 1475.	Jan. 10, 1888	Minnesota mileage tariff	20	17	13	10	8	7	6	4	3
	No. 1475.	Jan. 10, 1888	Missouri terminal tariff	18	15	13	10	8	7	5	4	3
	No. 1427.	Jan. 1, 1888	Missouri mileage tariff	23	19	15	12	10	9	8	7	6
	No. 1427.	Jan. 1, 1888	Iowa terminal tariff	24	20	16	11	8	7	6	5	4
	No. 2076.	June 4, 1888	Iowa mileage tariff	21	17.9	14	10.5	8.4	7.3	6.2	4.7	4.2
	No. 2076.	June 4, 1888	Illinois terminal tariff	20½	18½	15	11½	7½	6.2-5	4½	4	3.81
	No. 5.	March 5, 1888	Illinois mileage tariff	18.8	16.92	14.1	10.34	8.27	7.05	6.17	4.23	3.81
25	No. 2296.	Sept. 5, 1888	Ohio and Indiana mileage tariff	7.5	7	5	6	5	4			
	No. 2178.	Sept. 5, 1888	Wisconsin terminal tariff	18	15	12	11	7	6	5	4	3
	No. 2178.	June 30, 1888	Wisconsin mileage tariff	21	17	14	12	8	5½	5	4	3
	No. 1475.	Jan. 10, 1888	Minnesota terminal tariff	22	18	15	11	9	8	7	6	4
	No. 1475.	Jan. 10, 1888	Minnesota mileage tariff	20	17	13	10	8	7	6	4	3
	No. 1475.	Jan. 10, 1888	Missouri terminal tariff	24	20	16	11	8	7	6	5	4
	No. 1475.	Jan. 10, 1888	Missouri mileage tariff	23	19.6	16	11.5	9.3	8.2	6.9	5.8	4.6
	No. 2076.	June 4, 1888	Iowa terminal tariff	20½	18½	15	11½	7½	6.9	5.8	4½	4
	No. 2076.	June 4, 1888	Illinois terminal tariff	20.68	18.8	15.04	11.28	9.02	7.82	7.05	5.84	4.02
	No. 5.	March 5, 1888	Illinois mileage tariff	7.5	7	5	6.5	5.5	4.5			
50	No. 2296.	Sept. 5, 1888	Ohio and Indiana mileage tariff	30	23	16	13	8	10	8	7	6
	No. 2178.	Sept. 5, 1888	Wisconsin terminal tariff	33	28	22	18	13	9	7½	7	6
	No. 2178.	June 30, 1888	Wisconsin mileage tariff	30	25	19	15	11	12	11	9	8
	No. 1475.	Jan. 10, 1888	Minnesota terminal tariff	30	25	20	15	12	13	11	9	8
	No. 1475.	Jan. 10, 1888	Minnesota mileage tariff	35	27	20	15	12	13	11	10	8
	No. 1475.	Jan. 10, 1888	Missouri terminal tariff	35	27	20	15	12	13	11	10	8
	No. 1475.	Jan. 10, 1888	Missouri mileage tariff	29	23	18	12	9	12	10	7½	6
	No. 2076.	June 4, 1888	Iowa terminal tariff	28	23.8	18.7	14	11.2	8.4	7	6.8	5.6
	No. 2076.	June 4, 1888	Illinois terminal tariff	30	25	19.74	14.1	11.28	9.64	9.4	7.5	6.4
	No. 5.	March 5, 1888	Illinois mileage tariff	23.14	20.5	17.4	12.8	9.64	9.4	7.5	6.25	
No. 2178.	No. 2296.	Sept. 5, 1888	Ohio and Indiana mileage tariff	12	11	10	8	7.5	6.25			
	No. 2178.	Sept. 5, 1888	Wisconsin terminal tariff	36	30	23	16	11	15	11	9	8
	No. 2178.	June 30, 1888	Wisconsin mileage tariff	38	33	25	20	15½	10½	10	9½	7½
	No. 2178.	June 30, 1888	Minnesota terminal tariff	34	29	23	17	13	14	12	11	9

		MERCHANDISE IN CTS. PER 100 POUNDS.				SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.							
		1	2	3	4	5	A	B	C	D	E		
75	No. 1475.	Jan. 10, 1888	Missouri terminal tariff	42	31	24	19	14	15	13	10	9	7
	No. 1476.	Jan. 1, 1888	Missouri mileage tariff	44	31	24	19	14	15	13	11	9	7
	No. 1477.	Jan. 1, 1888	Iowa terminal tariff	31	25	19	13	10	12	10	7½	6	5
	No. 2076	June 4, 1888	Iowa mileage tariff	33	26.1	22	16.5	13.2	13.2	9.9	8.3	7.4	6.6
	No. 5.	March 5, 1888	Illinois terminal tariff	30	20	15	12	7	10	9	7½	6½	5½
	No. 2294	Sept. 5, 1888	Illinois mileage tariff	33.84	24.2	23.5	16.45	12.16	11.28	10.53	7.9	6.8	5.67
	No. 2178.	June 30, 1888	Ohio and Indiana mileage tariff	18	16	15	10.5	8	7	6	5	4	3
	No. 1475.	Jan. 10, 1888	Wisconsin terminal tariff	40	35	25	17	11	15	12	10	9	7
	No. 1476.	Jan. 1, 1888	Wisconsin distance tariff	42	36	27	17	11	17	15	12½	11	9
	No. 2178.	June 30, 1888	Minnesota terminal tariff	37	32	25	17½	14	15	13	11	10	8
100	No. 1475.	Jan. 10, 1888	Minnesota distance tariff	49	38	28	18	16	16	14	12	10	8
	No. 1477.	Jan. 1, 1888	Missouri terminal tariff	47	38	28	18	16	16	14	12	10	8
	No. 2076	June 4, 1888	Missouri distance tariff	46	36	27	17	17	15	13	11	9	7
	No. 5.	March 5, 1888	Iowa terminal tariff	32	25	20	13	10	12	10	7½	6	5
	No. 2294	Sept. 5, 1888	Iowa distance tariff	38	32.3	24.5	19	15.2	15.3	11.4	9.5	8.6	7.6
	No. 2178.	June 30, 1888	Illinois terminal tariff	30	20	15	12	7	10	9	8½	6½	5½
	No. 1475.	Jan. 10, 1888	Illinois distance tariff	38.54	31.02	24.9	18.8	15.04	12.45	11.47	8.94	7.05	6.24
	No. 2294	Sept. 5, 1888	Ohio and Indiana distance tariff	24	22	19	12.5	9	8	7	6	5	4
	No. 1475.	Jan. 10, 1888	Wisconsin terminal tariff	41	35	25	17	11	16	14	12	10	8
	No. 1476.	Jan. 1, 1888	Wisconsin distance tariff	52	45	35	25	17	22	17½	15	13.5	11.5
150	No. 2178.	June 30, 1888	Minnesota terminal tariff	45	38	28	21	16	17½	16	13	11	9
	No. 1475.	Jan. 10, 1888	Minnesota distance tariff	50	43	33	25	20	20	18	15	13	10
	No. 1477.	Jan. 1, 1888	Missouri terminal tariff	51	39	29	24	19	20	16	14	12	10
	No. 2076	June 4, 1888	Missouri distance tariff	61	39	29	24	19	21	16	14	12	10
	No. 5.	March 5, 1888	Iowa terminal tariff	35	28	22	13	10	13	10	7	6	5
	No. 2294	Sept. 5, 1888	Iowa distance tariff	45	36.8	27	18	13.5	13.5	10.1	8.3	7.1	6.1
	No. 2178.	June 30, 1888	Illinois terminal tariff	40	30	20	15	10	14	12	11	9	8
	No. 1475.	Jan. 10, 1888	Illinois distance tariff	45.12	35.72	27.72	22.56	18.04	14.48	13.16	10.62	8.46	7.61
	No. 2294	Sept. 5, 1888	Ohio and Indiana distance tariff	25	22	19	12.5	9	8	7	6	5	4
	No. 1475.	Jan. 10, 1888	Wisconsin terminal tariff	45	35	25	17	11	16	14	12	10	8
175	No. 2294	Sept. 5, 1888	Wisconsin distance tariff	58	48	38	29	22	25	19	16	14	11
	No. 2178.	June 30, 1888	Minnesota terminal tariff	53	44	31	23	18	20	18½	16	14	11
	No. 1475.	Jan. 10, 1888	Minnesota distance tariff	56	47	37	28	22	22	20	17	14	11
	No. 1477.	Jan. 1, 1888	Missouri terminal tariff	51	40	30	25	20	22	17	15	13	11
	No. 2076	June 4, 1888	Missouri distance tariff	57	36	28	18	13	16	15	13	11	9½
	No. 5.	March 5, 1888	Iowa terminal tariff	48	40	30	25	20	22	17	15	13	11
	No. 2294	Sept. 5, 1888	Iowa distance tariff	48	40.7	28.5	23.4	17.6	19.3	14.4	12	10.8	9.6
	No. 2178.	June 30, 1888	Illinois terminal tariff	40	30	20	15	10	14	12	11	9	8
	No. 1475.	Jan. 10, 1888	Illinois distance tariff	47.18	37.6	29.14	23.5	18.8	15.28	13.02	11.36	9.86	8.94
	No. 2076	June 4, 1888	Illinois distance tariff	25	22	19	12.5	9	8	7	6	5	4

[illegible]

Miles.		MERCHANDISE IN CTS. PER 100 POUNDS.					SPECIAL CAR LOADS IN CENTS PER 100 POUNDS.				
		1	2	3	4	5	A	B	C	D	E
300	No. 1, 1898	55	40	30	23	20	22	17 1/4	15	12 1/4	11
	Iowa distance tariff.....	65	50	35	27.5	22.5	28	19.5	16.3	14.6	13
	Illinois distance tariff.....	68	28	47.91	38.07	29.89	19.27	17.39	14.76	11.92	10.74
	Inter-state to Iowa points.....	64	54	86	27	22	24	21	17	14	12
	Ohio and Indiana mileage tariff.....	37	34	25	17	15	12	.....	.....	.....	.....
	Wisconsin distance tariff.....	90	77	59	45	36	36	30	26	23	18
	Minnesota distance tariff.....	90	75	60	45	36	36	32	27	23	18
	Missouri distance tariff.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Iowa distance tariff.....	70	55	38	29.6	24.6	23	21	17.5	15.8	14
	Illinois distance tariff.....	60.16	49.82	39.48	31.02	24.81	20.12	18.1	15.37	12.55	11.3
	Inter-state to Iowa points.....	68	56	39	27	22.5	23	24	19	16	13
	Ohio and Indiana mileage tariff.....	39	36	26	18	15	13	.....	.....	.....	.....
No. 5, 1898	Sept. 5, 1898	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Mar. 5, 1898	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

This complaint is made under sections 18, 19 and 20 of chapter 23 of the Acts of the Twenty-second General Assembly, which are as follows:

"SEC. 18. Whenever any person upon his own behalf or class of persons similarly situated, or any firm, corporation or association, or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization shall make complaints to said Board of Railroad Commissioners that the rate charged or published by any railroad company, or the maximum rates fixed by said Commissioners in the schedule of rates made by them under the provisions of section 17 of this act, or the maximum rate that now or hereafter may be fixed by law is unreasonably high or discriminating, it shall be the duty of said Commissioners to immediately investigate the matter of such complaint. If such complaint appears to be well founded and not trivial in character the Board shall fix a day for hearing the case and shall notify the railroad company of the time and place of such hearing by mailing a notice properly directed to any division superintendent, general manager, president or secretary of such company, which notice shall contain the substance of the complaint so made and the Board shall also notify the person or persons complaining of such time and place.

SEC. 19. Upon such hearing as provided for, the said Commissioners shall receive whatever evidence, statements or arguments either party may offer or make pertinent to the matter under investigation, and the burden of proof shall not be held to be upon the person or persons making the complaint, but the Commissioners shall add to the showing made at such hearing whatever information they may then have or can secure from any source whatsoever, and the person or persons complaining shall be entitled to introduce any published schedules of rates of any railroad company, or evidence of rates actually charged by any railroad company for substantially the same kind of service, whether in this or any other State, and the lowest rates published or charged by any railroad company for substantially the same kind of service whether in this or any other State, shall, at the instance of the person or persons complaining be accepted as prima facie evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of Iowa, or if it appears that it has a traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate shall take into consideration the charge made, or rate established by such railroad company or the company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from points within the State to points beyond the State, and if such company be operating a line of railway beyond the State they shall also take into consideration the rate charged or established for substantially similar or greater service by such company in any other State in which said railroad company operates a line of railway.

SEC. 20. After such hearing and investigation the said Commissioners shall fix and determine the maximum charge to be thereafter made by the railroad company or common carriers complained of which charge shall in

no event exceed the one now or hereafter fixed by law, and the said Commissioners shall render their decision in writing, and shall spread the same at length in the record to be kept for that purpose; such decision shall, specifically, set out the rate or rates which the railroad company or common carriers so complained of, may thereafter charge or receive for the services therein named and including a classification of such freight, and the said Commissioners shall not be limited in their said decision and the schedule to be contained therein, to the specific case or cases complained of, but it shall be extended to all such rates between points in this State and whatever part of the line of railway of such company or common carrier within this State as may have been fairly within the scope of such investigation and any such decisions so made and entered on record of said Commissioners, including any such schedule and classifications, shall, when duly authenticated be received and held in all suits brought against any such railroad corporation or common carrier wherein is in any way involved the charges of any such corporation or carrier mentioned in said decisions, in any of the courts of this State, as prima facie evidence that the rates therein fixed are reasonable maximum rates, the same as the schedules made by said Commissioners as provided in section 17 hereof; and the rates and classifications so established after such hearing and investigation shall from time to time thereafter upon complaint duly made be subject to revision by said Commissioners the same as any other rates and classification."

The evidence produced to establish the foregoing complaints is so positive and predominating as regards the discrimination against Dubuque shippers, as to admit of no question. Rates from Chicago, Freeport, St. Paul, Minneapolis into territory west of Dubuque discriminates largely against the Iowa merchant, and the exorbitant local rates charged him within the State under the Iowa distance tariff of August 13, 1858, are paralyzing Iowa industries and destroying the business interests of the State. Merchants at Freeport and Chicago have been enabled, by very low rates, to transport their manufactured goods and commodities through Dubuque to Iowa merchants in the interior at prices that are driving the Iowa merchants and manufacturers from the field. It was in testimony that Iowa jobbers are compelled to pay freight to hold their trade, and even then, old customers are dropping off and making purchases outside of the State, where they can secure better freight rates. It was further developed that merchants buying at Dubuque and shipping *out of the State* could secure better rates in the aggregate than to points within the State and nearer that city. Rate to Canton, Dak., lower than to Hawarden, Iowa. From Dubuque to Lyle, Minn., 15 cents, to Mona, Iowa, a mile nearer, and just inside the State line, 23 cents. These and many other cases of discrimination against Iowa interests were developed, of a most unjust character; and while this Commission are powerless to grant relief against inter-State discriminations, they are of the opinion that a fair reduction of the present high local rates within the State is the proper remedy to protect Iowa interests against the injustice they are suffering from, at present, under discriminating inter-State rates.

The testimony developed in regard to the May 10 tariff as modified slightly August 13, 1888, shows that in some instances the rates were doubled on existing charges, and the general advance in rates was so radical as to seriously cripple Iowa industries, retard local shipments, and almost ruin Iowa commercial interests. In one instance, that of Mr. Cushing, a vinegar manufacturer of Dubuque, the testimony shows that prior to May 10 his rate to Humboldt, Iowa, *via* Ill. Central and Minn. & St. Louis railroads was \$43.70 per car, while the present charges are \$75.54, and even as high as \$80.18. The charges on the Ill. Cent. part of the haul above, now being \$53.20, and one shipment \$54.85, \$11.15 more than the entire haul to Humboldt prior to the 10th of May tariff.

The complaints of unjust and extortionate charges, we are of the opinion are fully substantiated and proven by testimony introduced.

Following the decision in the Davenport case, and also in the Burlington case, the Commissioners are of the opinion that the charge of conspiracy is not sustained, there having been no evidence offered as to this allegation in the complaint. That the Commissioners have no jurisdiction as to discriminations between State and inter-State rates. That the tariffs of May 10, 1888, and August 13, 1888, are oppressively high and extortionate and the Commissioners are of the opinion that the rates hereinafter named marked exhibit "A" and made part hereof shall be the maximum charges to be hereafter made by the Chicago, Milwaukee & St. Paul Railway Company on its local freight business in Iowa, and that such rates shall be under and be governed by the classification hereto attached marked exhibit "B," and made part hereof.

That the rates hereinafter named marked exhibit "C" and made part hereof shall be the maximum charges to be hereafter made by the Illinois Central Railroad Company on its local freight business in Iowa, and that such rates shall be governed by and be under the classification hereto attached and made part hereof marked exhibit "B."

That the rates hereinafter named, marked exhibit "D" and made part hereof shall be the maximum charges to be hereafter made by the Chicago, St. Paul & Kansas City Railway Company on its local freight business in Iowa, and that such rates shall be governed by and be under the classification hereto attached and marked exhibit "B," and made part hereof.

SPENCER SMITH.

FRANK T. CAMPBELL.

Attest:

W. W. AINSWORTH, *Secretary.*

Des Moines, Iowa, Nov. 3, 1888.

Mr. Fred. Wilde, of Davenport, Secretary of the Tri-Cities Freight Association, in a letter dated October 31st, has threatened me in the name of the jobbers of the State (that he says are strong enough to control results) with their united opposition to me as a candidate for Railroad Commissioner unless the opinion of this Board in the Davenport case was made public on or before Friday, November 2, 1888.

I infer that the demand is that the decision must be in compliance with their views.

In this situation I am compelled by my feeling of self-respect to decline until after election to give any expression of my views. I do not believe that a public officer, whose duty it is to determine questions of this kind, which are practically judicial, should allow his interests to sway his judgment, and I prefer to delay giving an opinion on the subject until such time as all motives, personal to myself, shall be eliminated from its consideration.

PETER A. DEY.

Des Moines, Iowa, November 3, 1888.

EXHIBIT "A."

Schedule of rates for Chicago, Milwaukee & St. Paul Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				* SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5	Cts. 14.8	Cts. 12.58	Cts. 10.1	Cts. 7.4	Cts. 5.18	Cts. 5.3	Cts. 5.18	Cts. 4.44	Cts. 3.7	Cts. 2.96
10	15.6	13.26	10.4	7.8	5.46	5.6	5.46	4.68	3.9	3.12
15	16.4	13.94	10.94	8.2	5.74	5.8	5.74	4.92	4.1	3.26
20	17	14.45	11.34	8.5	5.95	6	5.95	5.1	4.25	3.4
25	17.6	14.96	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.53
30	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.62
35	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
40	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.86
45	20	17	13.34	10	7	7.05	7	6	5	4
50	20.4	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.06
55	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
60	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
65	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
70	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
75	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
80	22.8	19.38	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56
85	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
90	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72
95	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
100	24.4	20.89	16.35	12.33	8.69	9.35	8.69	7.4	6.17	4.96
105	25.6	21.38	16.7	12.66	8.98	9.7	8.98	7.6	6.34	5.12
110	26.4	21.87	17.06	12.99	9.27	10.05	9.09	7.8	6.51	5.28
115	27.2	22.36	17.4	13.32	9.56	10.4	9.32	8.0	6.68	5.44
120	28	22.85	17.75	13.65	9.85	10.75	9.55	8.2	6.85	5.6
125	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76
130	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92
135	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08
140	31.2	24.81	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24
145	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4
150	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56
155	33.6	26.28	20.2	15.96	11.88	13.18	11.16	9.58	8.01	6.72
160	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88
165	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04
170	36	27.75	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2
175	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36
180	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52
185	38.4	29.22	22.3	17.94	13.63	15.22	12.45	10.72	9.06	7.68
190	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84
195	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8
200	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3
210	43.2	32.16	24.4	19.88	15.36	17.22	13.9	11.88	10.03	8.6
220	44.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9
230	46.4	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2
240	48	35.1	26.5	21.8	17.1	19.2	15.25	13.05	10.99	9.5
250	49.6	36.08	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8
260	51.2	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1
270	52.8	38.04	28.6	23.73	18.84	21.18	16.6	14.22	11.95	10.4
280	54.4	39.02	29.3	24.38	19.42	21.84	17.05	14.61	12.27	10.7
290	56	40	30	25	20	22.5	17.5	15	12.5	11
300	56.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
310	57	41	31	26	21	23.5	18.5	16	13.5	12
320	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
330	58.2	42	32	27	22	24.5	19.5	17	14.5	13
340	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
350	59	43	33	28	23	25.5	20.5	18	15.5	14
360	59.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
370	60	44	34	29	24	26.5	21.5	19	16.5	15
380	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400	61	45	35	30	25	27.5	22.5	20	17.5	16

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern. The Chicago, Milwaukee & St. Paul Railway Company is entitled to charge fifteen (15) per cent in addition to the above rates, being a Class "B" road.

EXHIBIT "B."

It is deemed unnecessary to print Exhibit "B," as it is a copy of the Western Classification of June 11, 1888 (except as noted below), with all supplements thereto, and is now in use by all railroads doing business in the State of Iowa.

EXCEPTIONS.

1. Pages 1, 2 and 3 are omitted. On page 4 the words "The Western" in the heading are omitted; also, the note marked thus: (*) below the paragraph of "Explanation of Characters."

2. All reference to ale, alcohol, beer, beer barrels, bitters in glass or wood, cider in bottles, cologne spirits, demijohns, highwines, liquors or liquids, liquor packages, porter, whiskey and wine, on pages 6, 7, 8, 13, 14, 15, 21, 28, 33 and 46, including the receptacles or packages in which the above articles are usually transported, is omitted.

4. On page 15 the following is inserted: "Cream cans, filled, 2; cream cans, returned empty, 4."

5. On page 21, after "Hay baled and pressed, O. R., 3," insert "C"; after "Same, O. R., of fire," change "C" to "D."

6. On page 27, referring to bulls, stallions or jacks, the words "Be sure and take release" are omitted.

7. On page 40, after "Theatrical scenery, released, prepaid, D 1," insert "3."

8. On page 44, after "Wagon or cart, common or farmer's, in pieces, 1000 lbs., 1," insert "A"; after "Sleighs, boxed," change "D 1" to "1½ t 1"; after "Same, if flat car is required," change "2½ t 1" to "D 1"; after "In crates or skeleton frames in box cars," change "2½ t 1" to "D 1"; after "In crates or skeleton frames, if flat car is required," change "3 t 1" to "2½ t 1."

9. On page 45, after "Sleigh bodies, racked or crated," change "D 1" to "1½"; after "Same, released," change "1½" to "1"; after "Same, nested in crates, released," change "1" to "2."

10. On page 46, after "Wire, fence, barbed and telegraph, 4," change "5" to "C."

EXHIBIT "C."

Schedule of rates for the Illinois Central Railroad Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 POUNDS.					
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.
5.	Cts. 14	Cts. 11.9	Cts. 9.34	Cts. 7	Cts. 4.9	Cts. 5	Cts. 4.9	Cts. 4.2	Cts. 3.5	Cts. 2.8
10.	14.8	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.98
15.	15.6	13.26	10.4	7.8	5.46	5.6	5.46	4.68	3.9	3.12
20.	16.8	13.94	10.94	8.2	5.74	5.8	5.74	4.92	4.1	3.25
25.	17	14.45	11.34	8.5	5.95	6	5.95	5.1	4.25	3.4
30.	17.6	14.96	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.52
35.	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.55	3.64
40.	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76
45.	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88
50.	20	17	13.34	10	7	7.05	7	6	5	4
55.	20.4	17.34	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.08
60.	20.8	17.68	13.87	10.4	7.28	7.4	7.28	6.24	5.2	4.16
65.	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25
70.	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32
75.	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4
80.	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48
85.	22.8	19.38	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56
90.	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64
95.	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72
100.	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8
105.	24.8	20.89	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.96
110.	25.6	21.38	16.7	12.66	8.98	9.7	8.86	7.6	6.34	5.12
115.	26.4	21.87	17.05	12.99	9.27	10.05	9.09	7.8	6.51	5.28
120.	27.2	22.36	17.4	13.32	9.56	10.4	9.32	8.0	6.68	5.44
125.	28	22.85	17.75	13.65	9.85	10.75	9.55	8.2	6.85	5.6
130.	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76
135.	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92
140.	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08
145.	31.2	24.8	19.15	14.97	11.01	12.15	10.47	9	7.53	6.24
150.	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4
155.	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56
160.	33.6	26.28	20.2	15.96	11.88	13.18	11.16	9.58	8.04	6.72
165.	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88
170.	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04
175.	36	27.75	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2
180.	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36
185.	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52
190.	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06	7.68
195.	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84
200.	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8
210.	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3
220.	43.2	32.16	24.4	19.88	15.36	17.22	13.9	11.88	10.03	8.6
230.	44.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9
240.	46.4	34.12	25.8	21.16	16.52	18.54	14.8	12.66	10.67	9.2
250.	48	35.1	26.5	21.8	17.1	19.2	15.25	13.05	10.99	9.5
260.	49.6	36.08	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8
270.	51.2	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1
280.	52.8	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4
290.	54.4	39.02	29.3	24.36	19.42	21.84	17.05	14.61	12.27	10.7
300.	56	40	30	25	20	22.5	17.5	15	12.5	11
310.	56.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5
320.	57	41	31	26	21	23.5	18.5	16	13.5	12
330.	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5
340.	58.2	42	32	27	22	24.5	19.5	17	14.5	13
350.	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5
360.	59	43	33	28	23	25.5	20.5	18	15.5	14
370.	59.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5
380.	60.5	44	34	29	24	26.5	21.5	19	16.5	15
390.	60	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5
400.	61	45	35	30	25	27.5	22.5	20	17.5	16

Norm.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

EXHIBIT "D."

Schedule of rates for the Chicago, Rock Island & Pacific Railway Company.

MILES.	MERCHANDISE, IN CENTS, PER 100 LBS.				SPECIAL CAR LOAD CLASSES, IN CENTS, PER 100 LBS.					CARLOAD CLASSES, IN CTS. PER 100 LBS.	
	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Class A.	Class B.	Class C.	Class D.	Class E.	Hard and soft lumber, lath, shingles, sash.
	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.	Cts.
5	14	11.9	9.34	7	4.9	5	4.9	4.2	3.5	2.8	3.5
10	14.8	12.58	10.1	7.4	5.18	5.3	5.18	4.44	3.7	2.96	3.66
15	15.6	13.26	10.4	7.8	5.46	5.6	5.46	4.68	3.9	3.12	3.82
20	16.4	13.94	10.91	8.2	5.74	5.8	5.74	4.92	4.1	3.55	3.98
25	17	14.45	11.34	8.5	5.95	6	5.95	5.1	4.25	3.4	4.14
30	17.6	14.98	11.73	8.8	6.16	6.2	6.16	5.28	4.4	3.52	4.3
35	18.2	15.47	12.1	9.1	6.37	6.4	6.37	5.46	4.53	3.64	4.48
40	18.8	15.98	12.5	9.4	6.58	6.6	6.58	5.64	4.7	3.76	4.6
45	19.4	16.49	13	9.7	6.79	6.8	6.79	5.82	4.85	3.88	4.75
50	20	17	13.34	10	7	7.05	7	6	5	4	4.9
55	20.4	17.31	13.6	10.2	7.14	7.2	7.14	6.12	5.1	4.06	5.04
60	20.8	17.68	13.87	10.4	7.24	7.4	7.24	6.24	5.2	4.16	5.18
65	21.2	18.02	14.14	10.6	7.42	7.6	7.42	6.36	5.3	4.25	5.32
70	21.6	18.36	14.4	10.8	7.56	7.8	7.56	6.48	5.4	4.32	5.46
75	22	18.7	14.67	11	7.7	8	7.7	6.6	5.5	4.4	5.6
80	22.4	19.04	14.94	11.2	7.84	8.2	7.84	6.72	5.6	4.48	5.74
85	22.8	19.38	15.2	11.4	7.98	8.4	7.98	6.84	5.7	4.56	5.88
90	23.2	19.72	15.47	11.6	8.12	8.6	8.12	6.96	5.8	4.64	6.02
95	23.6	20.06	15.73	11.8	8.26	8.8	8.26	7.08	5.9	4.72	6.16
100	24	20.4	16	12	8.4	9	8.4	7.2	6	4.8	6.3
105	24.8	20.79	16.35	12.33	8.69	9.35	8.63	7.4	6.17	4.96	6.41
110	25.6	21.38	16.7	12.66	8.98	9.7	8.86	7.6	6.34	5.12	6.52
115	26.4	21.87	17.05	12.99	9.27	10.05	9.09	7.8	6.51	5.28	6.63
120	27.2	22.36	17.4	13.32	9.56	10.4	9.32	8.0	6.68	5.44	6.74
125	28	22.85	17.75	13.65	9.85	10.75	9.55	8.2	6.85	5.6	6.85
130	28.8	23.34	18.1	13.98	10.14	11.1	9.78	8.4	7.02	5.76	6.96
135	29.6	23.83	18.45	14.31	10.43	11.45	10.01	8.6	7.19	5.92	7.07
140	30.4	24.32	18.8	14.64	10.72	11.8	10.24	8.8	7.36	6.08	7.18
145	31.2	24.81	19.15	14.97	11.01	14.64	10.47	9	7.53	6.24	7.29
150	32	25.3	19.5	15.3	11.3	12.5	10.7	9.2	7.7	6.4	7.4
155	32.8	25.79	19.85	15.63	11.59	12.84	10.93	9.39	7.87	6.56	7.5
160	33.6	26.28	20.2	15.96	11.88	13.18	11.16	9.58	8.04	6.72	7.6
165	34.4	26.77	20.55	16.29	12.17	13.52	11.39	9.77	8.21	6.88	7.7
170	35.2	27.26	20.9	16.62	12.46	13.86	11.62	9.96	8.38	7.04	7.8
175	36	27.75	21.25	16.95	12.75	14.2	11.85	10.15	8.55	7.2	7.9
180	36.8	28.24	21.6	17.28	13.04	14.54	12.08	10.34	8.72	7.36	8
185	37.6	28.73	21.95	17.61	13.33	14.88	12.31	10.53	8.89	7.52	8.1
190	38.4	29.22	22.3	17.94	13.62	15.22	12.45	10.72	9.06	7.68	8.2
195	39.2	29.71	22.65	18.27	13.91	15.56	12.77	10.91	9.23	7.84	8.3
200	40	30.2	23	18.6	14.2	15.9	13	11.1	9.39	8	8.4
210	41.6	31.18	23.7	19.24	14.78	16.56	13.45	11.49	9.71	8.3	8.51
220	43.2	32.16	24.4	19.88	15.36	17.22	13.9	11.88	10.08	8.6	8.63
230	44.8	33.14	25.1	20.52	15.94	17.88	14.35	12.27	10.35	8.9	8.75
240	46.4	34.12	25.8	21.18	16.52	18.54	14.8	12.66	10.67	9.2	8.87
250	48	35.1	26.5	21.8	17.1	19.2	15.25	13.05	10.99	9.5	8.98
260	49.6	36.08	27.2	22.44	17.68	19.86	15.7	13.44	11.31	9.8	9.1
270	51.2	37.06	27.9	23.08	18.26	20.52	16.15	13.83	11.63	10.1	9.22
280	52.8	38.04	28.6	23.72	18.84	21.18	16.6	14.22	11.95	10.4	9.34
290	54.4	39.02	29.3	24.36	19.42	21.84	17.06	14.61	12.27	10.7	9.45
300	56	40	30	25	20	22.5	17.5	15	12.5	11	9.56
310	58.5	40.5	30.5	25.5	20.5	23	18	15.5	13	11.5	9.67
320	57	41	31	26	21	23.5	18.5	16	13.5	12	9.78
330	57.5	41.5	31.5	26.5	21.5	24	19	16.5	14	12.5	9.89
340	58.2	42	32	27	22	24.5	19.5	17	14.5	13	9.99
350	58.5	42.5	32.5	27.5	22.5	25	20	17.5	15	13.5	10.1
360	59	43	33	28	23	25.5	20.5	18	15.5	14	10.2
370	59.5	43.5	33.5	28.5	23.5	26	21	18.5	16	14.5	10.3
380	60	44	34	29	24	26.5	21.5	19	16.5	15	10.4
390	60.5	44.5	34.5	29.5	24.5	27	22	19.5	17	15.5	10.5
400	61	45	35	30	25	27.5	22.5	20	17.5	16	10.6

NOTE.—When rates are not shown in this table for the exact distance, the rates given for the next greater distance will prevail. When these rates and the classification conflict, these rates will govern.

DES MOINES OIL TANK LINE COMPANY,

vs.

} *Refusal to switch cars.*

CHICAGO & NORTHWESTERN RAILWAY COMPANY. }

Filed September 13, 1888.

September 13, 1888, the Des Moines Oil Tank Line Company filed complaint, stating that their warehouses are on the tracks of the Chicago & Northwestern Railway; that they have a contract with said road under which they have been receiving consignment of tank cars of oil which were switched to their warehouses; that recently, because of their making shipment over the Chicago, Burlington & Quincy Railroad the Chicago & Northwestern Railway refuses to any longer switch cars to their warehouses; and they ask this Board for such relief as is in their power to give.

The attention of the Chicago & Northwestern Railway authorities being called to the complaint on September 18th, Mr. H. B. McCullough, general freight agent, in reply, dated October 3, 1888, says: "That company occupy ground belonging to the Chicago & Northwestern Railway Company, and we have a lease from them, which gives us the privilege of refusing to switch coal oil cars from other roads at Des Moines, under certain circumstances "

In said lease, which is before us, the Commissioners fail to discover any clauses which gives the Chicago & Northwestern Railway Company the right above referred to, of refusing to switch cars for said Tank Line Company; on the contrary, it expressly stipulates that the Chicago & Northwestern Railway Company "shall switch these cars for a reasonable sum."

Section 4, chapter 23, laws of the Twenty-second General Assembly, makes it the duty of all common carriers to "afford all reasonable, proper and equal facilities for the interchange of traffic between their respective lines, and for the receiving, forwarding and switching of cars."

As the Chicago & Northwestern Railway Company has consented to switch the cars of the Oil Tank Line Company, complaint is withdrawn. Case closed.

Des Moines, Iowa, October 19, 1888.

A. B. CONDIT, PATON, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} *Stock killed.*

Filed September 10, 1888.

September 10, 1888, A. B. Condit, of Paton, Iowa, filed complaint against the above road for stock killed June 27, 1888, at a cattle-guard on said road near Paton, and that the company had failed to settle for same. The attention of General Manager St. John having been called to the complaint, by the Board, October 18th, he replied, saying delay was caused by complainant moving the damaged stock from track before section foreman had opportunity to investigate accident, but further stating that the matter had been fully investigated and satisfactorily settled, which is confirmed by statement of complainant of receipt in full for damages. Case closed.

Des Moines, Iowa, November 27, 1888.

ANTEN JANSEN, HAVERHILL, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} *Complaint of discrimination in elevator business.*

Filed July 18, 1888.

DECISION OF THE COMMISSIONERS.

On July 17, 1888, Anton Jansen of Haverhill, Iowa, entered complaint against the above road for discrimination against him in refusing him permission to construct an elevator on their line of road, for carrying on the grain business, claiming that for three years he had been doing business in the company's elevator at Haverhill, being dismissed on thirty days' notice given the 19th of May, 1888; that he was left with a full set of scales pulleys, cribs, mill, etc., on his hands; that he immediately applied to Superintendent Campbell for permission to construct a grain house on the Chicago, Milwaukee & St. Paul ware house track on one of the vacant lots belonging to the railroad company. Replying to this application that official replies: "I have heard from the freight department, and they have concluded that it is not to the interest of the company to have another grain dealer at Haverhill, consequently cannot give you a location for a grain house."

On the 23d of August the attention of the Chicago, Milwaukee & St. Paul authorities was called by this Commission to the matter, and in a letter of

Roswell Miller, general manager, dated September 7, 1888, the facts set forth in the complaint are conceded and justified on the ground that "Jansen did not do a satisfactory amount of business or such as to justify the expense that the company had been to in providing an elevator of that capacity, or such as was warranted by the situation of Haverhill." Referring to the application for ground for a new elevator, General Manager Miller says: "Jansen did apply to the agent at Haverhill and to our division superintendent for ground on which to erect a house. Our experience with him has not been such as to justify us in granting that permission. We cannot afford to lease our station grounds to parties who are not capable of handling a sufficient amount of business, or in a satisfactory manner."

There is no dispute as to the facts in this case, and the refusal of the company to furnish suitable grounds for the erection of a grain warehouse on the ground of the "lack of ability to handle a large amount of business," we regard as untenable. To give the exclusive right of shipping grain at any point to a single shipper creates a monopoly and is against public policy, and would also be an unjust discrimination against any others who might desire, as in this case, to engage in the grain business. The common carrier is required to treat any and all parties alike, with equal and exact justice, and it is the opinion of the Commission that the Chicago, Milwaukee & St. Paul Railway Company should grant to the complainant ground and facilities to erect suitable warehouse buildings for carrying on the grain business at Haverhill.

Des Moines, Iowa, September 22, 1888.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY

vs.

DAVENPORT, IOWA & DAKOTA RAILROAD
COMPANY.

*Asking to determine the man-
ner of crossing their rail-
roads at Fulton, Muscatine
county, Iowa.*

OPINION OF THE COMMISSIONERS.

On September 20, the Commissioners, at the request of the parties, went to the proposed crossing of the Chicago, Rock Island & Pacific Railway Company and the Davenport, Iowa & Dakota Railroad Company, with the attorneys and engineers of the two companies, and looked over the ground, the point selected being a short distance west of the depot grounds at Fulton. An informal complaint was filed by the Chicago, Rock Island & Pacific Railway Company, asking their interference at the point selected for the purpose of preventing a grade crossing.

The reason assigned why a grade crossing at that place was not admissible was, first, that it was dangerous, both roads crossing at a very acute angle,

and there were cuts at points near the crossing and buildings in the town that would obstruct the view of trains; second, the crossing selected was about two hundred feet west of the summit of a grade descending west five thousand feet, the descent being five-tenths of a foot in an hundred, or 28 4 feet per mile, and the stoppage of all trains at this place would materially reduce the number of cars that could be handled by an engine, and that all through freight trains would not only be compelled to stop at this station, but would also be compelled to reduce the number of cars that could be hauled, which, as the traffic of this road was large, was a burden that should not be put upon the road; third, that a crossing at grade is unnecessary, as a good and not expensive line can be secured, making an overhead crossing which will be to the advantage of both roads. The engineer of the Rock Island road presented a map profile and estimate of the line proposed by him. The line involves an ascending grade going north of 28.4 feet to the mile for 4,000 feet to the crossing, and a descending grade from the crossing north of 31.68 feet per mile to a common point on both lines (grade or over crossing) for a distance of 5,200 feet. The general statement above made seems to be mainly agreed upon by both parties other than some questions as to the reduced efficiency of the same power to move a given number of cars of the Chicago, Rock Island & Pacific Railway.

The answer to the complaint is, first, that the Davenport, Iowa & Dakota road is projected for a distance of four hundred miles, running northwest-erly through the States of Iowa and Minnesota, and into the Territory of Dakota, and that with the exception of the grade out of the valley of the Mississippi below Davenport, which for some miles is 47.52 feet per mile, the grade will not exceed fifteen feet per mile, and that the company has negotiated its securities on the pledge that no grade on its line of four hundred miles shall exceed fifteen feet per mile, except the ascent from the Mississippi valley which, descending in the direction of the heavy traffic, is not especially objectionable; second, that one of the conditions of the Davenport subscription is that the road be finished and connected with some road not running to Davenport by January 1st, 1889, and that the resources of the company are limited so that the increased expense of building this overhead crossing would prevent it from filling its contracts, and probably defeat its construction.

Mr. Boynton, engineer of the Chicago, Rock Island & Pacific, submits two estimates of cost of construction, the first on the line as located by the Davenport, Iowa & Dakota Company, with grade crossing (exclusive of right of way and fencing), this amounts to \$15,342 50. The second, from and to common points on the first line, on a survey that he has made, limiting, however, the grade to 31 68 feet per mile. instead of fifteen feet. With the same character of work he makes this line cost \$29,753 70, or an increase over the grade crossing of \$14,411.20. The company in addition proposes to contribute \$5,000 toward the payment of this additional cost, and makes this as a part of the proposition to be included in any finding made by the Commissioners. The estimate of the engineer of the Davenport, Iowa &

Dakota road for the over crossing was made retaining the fifteen feet grade as the maximum. The paper either did not come into the hands of the Commissioners or has been mislaid. As remembered, the increased cost over the grade crossing is about \$38,000.

In section three the Commissioners have a "general supervision of all railroads in the State operated by steam * * *," and are required to "examine and inspect each railroad and the manner of its conduct and management with reference to the public safety and convenience." The element of danger at this crossing, which is about the only one that under their construction of the law would give them authority to act in this case, while urged with some force, is secondary to the main issue, and if urged independently they would not regard as sufficient to prohibit a grade crossing. In giving their views of the equities and requirements of this case they are attempting to carry out what was the original design and object of the law, to act as an advisory board, without claiming in this case the authority subsequently conferred by statute to enforce their findings.

The case is one singularly free from complications, and the contest arises from the determination of the complaining party to retain all that it now possesses of its ability to handle its maximum of cars on the grade which the defendant seeks to cross on a level. The defendant claims, and his right is conceded, to cross the line of the older road at such point as it chooses. The road demands a grade crossing for the reason that an over crossing is expensive, and if the maximum gradient is not retained the value of the entire projected line of 400 miles is reduced in its capacity to haul cars. One party desires to retain the capacity it now has, and for a long period has enjoyed, the right to haul over its road a maximum load, the other the right, without extraordinary cost, to keep its grades at this crossing at its maximum. In other words, both parties are contending for the same thing, and each regards as vital to its success to retain the lowest possible maximum of grade. The fact that they are each so tenacious to retain the advantages belonging to their separate locations and gradients, were there no other reason, would go far to convince the Commissioners that the maximum grade, with its full efficiency, should not be disturbed in either case.

What they both are seeking is a leading element in successfully operating railroads. The main lines, with the branches and proprietary roads of the complaining company, that get their outlet over this piece of track, are over nine hundred miles in length, and it is not assuming too much to suppose that the line being constructed may in the future have as great mileage tributary to it, so that the question to be determined is of vital importance to both roads. Section 1285 of the Code says: "Any such corporation may construct and carry its railway across, over or under any railway * * * * when it may be necessary in the construction of the same, and in such cases said corporation shall so construct its crossings as not unnecessarily to impede the travel or transportation * * * upon the railway so crossed. * * * Said corporation shall be liable for the damage occasioned by any corporation or party injured by reason of said crossing."

The Commissioners regard the grade crossing as unnecessarily impeding the travel on both roads, and that an over or under crossing should be made if practicable, and under the conditions of traffic the damage of a grade crossing cannot be readily measured. Their views upon this subject are materially strengthened by the opinion of Judge Drummond in the case of *The Chicago & Northwestern Railway vs. The Chicago & Pacific Railway*, Bissell's Reports, volume 6, page 29.

The case in many respects is analagous to this one. The grade at proposed point of crossing was twenty-four feet per mile, this 28.2, the curvature was sharp, as in the vicinity of this crossing, and a deep cut shut out from view approaching trains. It was in testimony by locomotive engineers and others that if "All trains were required to stop on that grade that locomotive engines could not start and carry over as heavy trains by at least five loaded cars as they now can, that it would cost about \$13,000 more to construct the overcrossing than the crossing at grade." The judge says this is a "Proper case for determination by a court of equity, that it is the policy of the State to allow a new road to cross an old road at grade in most instances." "There may be and often are circumstances when it would not be consistent with the interests of the railroads themselves or of the public that they should cross at grade."

"The crossing of the road at grade involves a continued, never ending expense and damage to both roads. It can be avoided by one road crossing over the other and the only expense, the element of interest, on the additional cast."

"Now in this case it is said there is quite a steep grade and that one of the circumstances connected with the crossing at grade, namely, the stoppage of trains involves peculiar loss and danger. In such case as that it may be competent for a court of equity to interfere under the provisions of law as they now exist. The mere question of damages to be ascertained by the exercise of the right of eminent domain does not reach the difficulty, therefore it may be a proper case for the interposition of a court of equity." "In case there is any additional expense to the new road I do not say that that expenditure would have to be incurred exclusively by that road. I should be very much inclined to apportion the expense under the circumstances of the case because the old railroad comes in and asks for the interposition of a court of equity and under the equity rule might be required to bear its proper share of the expense because the crossing at an elevation is for the common advantage of both roads."

The cases seem to so nearly agree that all we have quoted from the statement of the case and the opinion (with the exception of evidently less danger, and a greater cost of construction in this case than the other) seems as if made to apply here.

The Commissioners are of the opinion that the situation of the two roads at this place and the conditions require an overhead crossing and advise its construction, following the suggestion of the learned judge that under the equity rule each road should be required to bear its share of the additional

cost, they apportion as the proper division the payment by each company an equal amount of the cost of construction above the cost of the line making the grade crossing, to the points where they become common. They recommend that the actual cost of the grading and bridging of the overhead line above the cost of the grade line be paid in equal proportions by both roads, each should pay fifty per cent of the remaining cost, after the deduction for the cost of the grade line. This work must necessarily be done by the new road. The payments should be made by the senior road monthly on estimates of the engineer in charge of the work. Opportunity should be given the senior road to verify the correctness of the estimates. Payments should be made of the amount of work done in one month on the tenth day of the ensuing month.

The questions involved are fully discussed in the case decided by this Board of the Illinois Central et al, vs. Waverly Short Line et al. Commissioners' Reports for 1886, page 576, and the Humeston & Shenandoah vs. Chicago, St. Paul & Kansas City, Report of 1887, page 709. The above statement of their views is in line with those heretofore expressed upon the subject.

They have not attempted to analyze the questions raised by counsel, nor have they specially been guided by the authorities presented, but have attempted a solution of the questions on equitable principles, that if acceded to will, they think, reach the results desired with the least expenditure of time and money.

Des Moines, Iowa, October 13, 1888.

J. W. BAXTER, LEWIS, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Overcharge on stock.

Filed October 4, 1888.

October 4, 1888, J. W. Baxter, of Lewis, Iowa, filed complaint against the above road for overcharge of \$15 60, on two car loads of stock shipped from that point.

In a letter of October 8, 1888, the Secretary of the Commission called the attention of the General Manager, E. St. John, to the complaint. October 18th Mr. Baxter writes to the Board acknowledging satisfactory settlement of the claim. Case closed.

Des Moines, Iowa, October 19, 1888.

W. C. EARLE, WAUKON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

} Overcharge.

Filed September 25, 1888.

September 25, 1888, W. C. Earle, of Waukon, Iowa, filed complaint of overcharge against the Chicago, Milwaukee & St. Paul Railway Company, on an "Ames Palace Car" of horses to Chicago, \$108 being charged.

The attention of the Chicago, Milwaukee & St. Paul authorities being called to the complaint, they replied, October 20th, that they would investigate the matter. October 29th Board received notice that an overcharge of \$40 is conceded, and voucher for that amount ordered paid complainant. Case closed.

Des Moines, Iowa, November 15, 1888.

HENRY COKER AND BOARD OF TRADE, COUNCIL BLUFFS,
IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

} Discrimination
and overcharge.

Filed October 29, 1888.

October 29, 1888, Henry Coker, of Council Bluffs, Iowa, through the Board of Trade of that city, filed complaint against the Chicago, Rock Island & Pacific Railway Company for unjust discrimination and extortion, setting forth that the rate per ton for coal from Knoxville, Iowa, prior to October 5, 1888, was \$1.91, while to Omaha and other points west of Council Bluffs, it was only \$1.25; that October 5th, the rate to Council Bluffs was reduced in consequence of protests, to \$1.64, leaving a discrimination still of 89 cents a ton in favor of Omaha, and against Council Bluffs; that the said rate is unreasonably high and unreasonably discriminating, and asking relief from the same.

October 29th, the attention of E. St. John, General Manager, was called to the complaint. He replies under date of November 17th: "Concerning the complaint of Mr. Henry Coker, of Council Bluffs, reference to which was made in your favor of October 29th, I understand there was some slight difference between Mr. Coker and our freight agent, and that the same has been amicably adjusted, and I presume you have heard from Mr. Coker to that effect already."

November 20th, Mr. Coker writes to the Board: "I enclose a special tariff issued by the Rock Island road, made expressly to meet the complaint

made by me, through the Council Bluffs Board of Trade, to your Board. You will notice that the rate of freight on coal from Knoxville Junction is reduced from \$1.91 to \$1.15 per ton on steam coal, a difference of 76 cents per ton, and is a great way toward meeting your Commissioners' rate. Also please notice that the discrimination in favor of Omaha is done away with. I also enclose a new rate issued by the Chicago, Burlington & Quincy made on a similar basis. I would suggest to your honorable Board, that, as the roads have made this concession, we may leave the case here on its merits."

This disposes of the complaint, and we deem it only necessary to make the report herein to complete the record of the case.

Des Moines, Iowa, November 22, 1888.

L. ROYCE MALCOLM, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY Co.

} *Damages in transit.*

Filed October 29, 1888.

October 29, 1888, Leonidus Royce, of Malcolm, Iowa, filed complaint against said road for damages to machinery in transit from Des Moines, Iowa, to Malcolm, to amount of \$3 05. The company refused to make good the damage at first, but on a statement of claim being forwarded to them by the Commissioners October 30th, Mr. E. St. John, General Manager of the road, replied November 23d, that "the matter had been fully investigated by our claim department, and while the claim was declined at first, on account of the goods having been taken at the owner's risk, it was afterwards reconsidered, and being small in amount, is now in process of adjustment. Voucher has been made and the gentleman will receive his remittance at an early date."

On November 27, 1888, complainant acknowledges satisfaction of claim, and case is closed.

Des Moines, Iowa, November 27, 1888.

JOSEPH YORK, ZENORSVILLE, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

} *Shipping facilities.*

Filed September 6, 1888.

On September 6, 1888, complainant, Joseph York, called at the Commissioners' office and requested that the respondent, the Chicago & Northwestern Railway Company, be required to allow him locations for coal houses at different points on its line and branches. Complainant further stated that he had a coal house at Radcliffe on the grounds of respondent, but having no lease of the ground the respondent company had refused to permit him to use the same in his business of selling coal; that he had applied for a lease at Radcliffe, and the company had made no reply to his application; that he had permission simply of station agent to place his building on the depot grounds; that the station agents on the line were handling the company's coal, and that as soon as complainant placed coal on the market, mined at Zenorsville, on which the rate had been seventy-seven cents, the company reduced the rate on What Cheer coal from one dollar and forty cents to one dollar, while it charged complainant seventy-seven cents from Zenorsville or Gilbert to Radcliffe, a distance of only twenty-five miles; that the present coal rates from Gilbert to Radcliffe are fifty-two cents; that the company had agreed to refund the difference on 300 to 400 tons shipped last fall, but so far had not done so.

The complaint was forwarded to President Hughitt, and Traffic Manager Wicker, on October 21, 1888, replied that instructions had that day been given to issue a tariff of rates on coal from Gilbert to various points which complainant's mines supply, predicated on a rate of fifty-two and one-half cents per ton from Gilbert to Radcliffe, and that instructions had also been given to settle at this rate for any shipments that had been charged at higher rates.

December 8d Mr. York writes that in consideration of a promise made on the part of respondent to furnish grounds for coal houses at all points on its road where he wishes to handle coal, he desires his complaint dismissed. So ordered.

Des Moines, Iowa, December 11, 1888

STATE OF IOWA,
BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, October 18, 1888.

MESSRS. LEE & JAMESON, *Adel, Iowa:*

GENTLEMEN—I submitted your statement of situation in regard to the shipment of lumber, lime, etc., to the Commissioners. I here repeat the questions you ask the Board to determine:

First—Whether the Des Moines & Northwestern Railway Company may without violating law, give you from your distributing yards at Adel, a less rate per car load on lumber, sash, shingles, lime, etc., than they give other parties who may ship a car load for the same distance over their road.

Second—Whether a party dealing in large quantities is entitled to any better rates than one who ships a single car.

Section three of the law declares that any special rate, rebate or drawback is unlawful. Section four declares that any preference or advantage given to any person, company, firm or corporation is unlawful. Section twenty-four declares that a higher rate charged for any distance, or for a like quantity of freight at the same point, or from the same point, or for the use of cars, shall be considered unjust discrimination and prohibited by the law, and that competition shall be no excuse for the lower rate. Section twenty-five declares that it shall be unlawful for a common carrier to receive more for transporting one car than it receives per car for any number of cars of a like class of freight, for the same distance.

The Commissioners think this answers your questions fully and that it would be a violation of the law to give your firm the special rates you regard as necessary for the transaction of your business, unless given to all persons who may ship only a car load.

Respectfully,

PETER A. DEY.

IOWA BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, September 22, 1888.

W. C. BRYANT, ESQ., *Cedar Falls, Iowa:*

DEAR SIR—In reply to your letter of August 30th, would state that section 25 of the laws of 1888, provides that with the consent of the Railroad Commissioners' special rates may be allowed on an agreed number of carloads for the "protection and development of any new industry." Section 29 allows handling property at reduced rates for the "United States, State or municipal governments or charitable purposes, to or from fairs and expositions for exhibition thereat, for the employes and families of employes

or private property or goods for family use of the employes of such common carriers."

It has been the custom of railroads heretofore to carry freight for the construction of churches, school buildings and other benevolent enterprises at reduced rates as worthy objects of special favor and it appears to the Commissioners that a fair construction of section 29 would permit the classification of churches with charitable institutions, provided there be no discriminations as between churches.

Mr. Dey dissents from the conclusion reached by his colleagues that "the practice of carrying freight for the construction of churches" having been the rule "a fair construction of section 29 would permit the classification of churches with charitable institutions." The only exception that he finds to a rigid law (prohibiting them, coupled with several penalties which the Commissioners are not authorized to remit) are contained in the sections above quoted. He understands that it has been the custom for many years for railroad companies to give special rates to any and all persons and objects they choose and that the law was specially framed to do away with this. It states in plain terms the exceptions allowed and gives neither the Commissioners nor the railways any latitude. If the courts should hold that churches are charitable institutions the Illinois Central Railroad Company may safely give you special rates, if not special rates would be in violation of the law. His judgment convinces him that hauling material for building churches does not come within the exceptions made by the law.

By order of the Board.

Very respectfully yours,

W. W. AINSWORTH,
Secretary.

APPENDIX B.

DIGEST OF JUDICIAL DECISIONS.

DIGEST OF JUDICIAL DECISIONS.

DECISIONS OF THE SUPREME COURT OF IOWA RELATING TO RAILROADS DURING THE YEAR.

CASES REPORTED.

Asbach v. Chicago, Burlington & Quincy.
Brooks v. Chicago, Milwaukee & St. Paul.
Baker v. Chicago, Burlington & Quincy.
Bloomfield v. Burlington & Western.
Bulls v. Chicago, Milwaukee & St. Paul.
Buchanan v. Chicago, Milwaukee & St. Paul.
Brockert v. Central Iowa.
Cantillon v. Des Moines & Northwestern.
Crane v. Chicago & Northwestern.
Chase v. Burlington, Cedar Rapids & Northern.
Doran v. Chicago, Milwaukee & St. Paul.
Davidson v. Central of Iowa.
Engle v. Chicago, Milwaukee & St. Paul.
Ferron v. Chicago, Milwaukee & St. Paul.
Grimmell v. Chicago & Northwestern.
Godbars v. Chicago, Milwaukee & St. Paul.
Grove v. Burlington, Cedar Rapids & Northern.
Henry v. Minnesota & Northwestern.
Illinois Central v. Hamilton County.
Johnson v. Chicago & Northwestern.
Miller v. Minnesota & Northwestern.
Meloy v. Chicago & Northwestern.
Merrill v. Marshall County.
Nosler v. Chicago, Burlington & Quincy.
Patten v. Chicago, Milwaukee & St. Paul.
Reed v. Chicago, Milwaukee & St. Paul.
Ross v. Chicago & Northwestern.
Rhinis v. Chicago & Northwestern.
Swan v. Burlington, Cedar Rapids & Northern.
Schmidt v. Burlington, Cedar Rapids & Northern.
Templin v. Chicago, Burlington & Quincy.

Vallean v. Chicago, Milwaukee & St. Paul.

Walt v. Burlington, Cedar Rapids & Northern.

Wooster v. Chicago, Milwaukee & St. Paul.

West v. Chicago & Northwestern.

Whalen v. Chicago, Rock Island & Pacific.

Yarrish v. Chicago, Rock Island & Pacific.

Young et al. v. Webster City & Crooked Creek Railroad et al.

DECISIONS.

RIGHT OF WAY.

Right of way through plaintiff's land was granted for railroad purposes on condition that the company would construct and maintain a "passway" for cattle and teams under the railroad. No valid deed was ever executed by plaintiff to the company. The company, however, made the passway, and the same was used by plaintiff for about twenty years. The railroad afterward was sold on foreclosure, and passed into the hands of defendants. In an action to restrain defendant from destroying the passways, *held*, that its occupancy by the plaintiff was sufficient to charge the defendant with notice of the plaintiff's rights thereto arising from the agreement, and the defendant cannot claim and occupy the right of way upon any other conditions than those fixed in the original agreement.—*Walt v. Burlington, Cedar Rapids & Northern Railway Company*, 34 N. W. Reporter, 457.

AID TO RAILROADS.

Acts Sixteenth General Assembly of Iowa, chapter 123, requires that the notice of a railroad aid tax, to be voted shall specify the line of railroad to be aided. *Held*, that a notice naming the railroad, and giving location of line in direction and terminal points, fulfills the requirements of the statute. *Yarrish v. Cedar Rapids, Iowa Falls & Northwestern Railway Company*, 34 N. W. Reporter, 417.

ACCIDENTS AT CROSSINGS.

Held, That while it is the duty of the men in charge of a train, approaching a street crossing in a city where there is an ordinance limiting the speed of trains within the corporate limits to six miles an hour, to ring the bell in the manner required by statute, and to run at a speed not to exceed six

miles, and a person about to pass over the crossing has the right to expect them to do so, yet this does not excuse the person from the exercise of ordinary care. *Nosler v. Chicago, Burlington & Quincy Railway Company*, 34 N. W. Reporter, 850.

STOCK KILLED.

Cattle were killed by a railroad train. It being undisputed that the engineer, after discovering the cattle on the track, had time to stop the train before the accident. *Held*, that it is not error to exclude evidence as to the precise time when he first discovered the cattle. Defendant asked the court to instruct the jury, "unless you find that the engineer, in the exercise of ordinary prudence, was bound to anticipate that the heifer would stay on the track or run into the cattle guard, your verdict should be for the defendant." *Held*, that the instruction was properly refused; it being the duty of the engineer to stop the engine if he had a reasonable apprehension that the heifer would remain on the track. *Grimmell v. Chicago & Northwestern Railway Company*, 34 N. W. Reporter, 758.

STOCK KILLED.

Plaintiff's teamster put his mule in plaintiff's stable near the track within the city limits, fed it and went away for twenty minutes, leaving the mule unfastened and the stable door open, that the mule might go at will to a watering place near by to drink. During the teamster's absence the mule wandered onto defendant's track, and was killed by negligence of the persons in charge of the train.

Held, that the mule was not running at large with the permission of the owner, within the meaning of an ordinance providing that it shall "be unlawful to permit any mules * * * to run at large upon any of the streets" of the city, and that plaintiff was not guilty of contributory negligence. *Doran v. Chicago, Milwaukee & St. Paul Railroad Company*, 34 N. W. Reporter, 619.

SETTING OUT FIRE.

In an action against a railroad company for damages caused by fire under section 1289 of the Code, providing that "any corporation operating a railway shall be liable for all damages by fire that is set out or caused by operating of any railway, and such damage may be recovered by the party dam-

aged in the same manner," the petition or notice from a justice's court which alleges that the damage was caused "by fire from an engine of the defendant," and sets forth the amount of damages, is sufficient, though it does not allege that the fire was caused by defendant's negligence. *Ross v. The Chicago & Northwestern Railway Company*, 34 N. W. Rep., 450.

SETTING OUT FIRE.

In an action against a railroad company for damages caused by setting fire to plaintiff's grass and locust grove, the plaintiff, after testifying that he had examined the grove since the fire, was asked: "What effect had the fire on it?" *Held*, that the question was proper. *Brooks v. The Chicago, Milwaukee & St. Paul Railway Company*, 34 N. W. Rep., 805.

POWER OF PRESIDENT TO CONTRACT.

The president of a railroad company has no power, by virtue of his office simply, to let a contract, on behalf of the company, for the construction of its road. *Templin v. Chicago, Burlington & Quincy Railway Company*, N. W. Rep., 634.

MUNICIPAL AID TO RAILROADS.

A township voted a tax in aid of defendant railroad, payable when a certain number of miles of the road had been built, in return for which each tax-payer would be entitled to a certain number of shares of stock. Before the construction was begun defendant contracted with another railroad company, stipulating that before a certain date it would complete fifty miles of its road to a junction with, and then sell all of its property to, the latter railroad, taking its stock in payment. This contract was signed and approved by the officers and directors of both companies, but never submitted to the stockholders of either. Over a year later, after defendant had built miles sufficient to earn the voted tax, and had finished the stipulated fifty miles, the agreement for sale was cancelled by the officers of both companies and the cancellation approved by the stockholders of defendant company. On the same day a formal conveyance of all its property was made by its officers and stockholders to the connecting road. The connecting road furnished the money to build defendant's line, and before the conveyance practically owned all its stock. *Held*, that defendant's contract to con-

vey all it had to the connecting road amounted to a sale and disposal of all of defendant's road and property, and, as this was accomplished before the tax was easened, payment of the tax could not be enforced. *Held*, also, that the tax-payers were not obliged to take the stock of the connecting road instead of stock in defendant company. *Cuntillon v. Dubuque & Northwestern Railway Company*, 35 N. W. Rep., 620.

ASSESSING RAILROAD PROPERTY.

Code of Iowa, sections 1317-1322, provides for the valuation of railroad property by the Executive Council, and makes it the duty of such Council to transmit to the county auditor of each county a statement showing the length of track in each county, etc., and the rate per mile of assessment. It is then made the duty of the board of supervisors to determine the length of the main track and the assessed value of such railway lying in each city, township or lesser taxing district in their county. Section 1322 provides that all such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, etc. Chapter 10, title 4, section 4 provides that agricultural lands within city limits shall not be taxed for city or town purposes. *Held*, that the boards of supervisors do not assess the railroad property lying within their respective districts, but fix the proportion of the aggregate assessment made by the council, which shall be subject to the local taxes of those districts, and the provisions of chapter 10, title 4, section 4, do not apply to property of this character. *Illinois Central Railway Company v. County of Hamilton*, N. W. Rep., 238.

NEGLIGENCE; STOCK KILLING.

The special findings of the jury showed that defendants were not running their engine in a careful manner, but were running it negligently and carelessly.

Held that the verdict for the full value of the cattle killed could be sustained on this ground regardless of the controverted question as to whether the fence of the company was kept up properly. The evidence showed that a train which killed plaintiff's cattle struck them in the night; that it was a moonlight night; that there had been a storm the preceding day, which in many places knocked down the railroad fences, of which the train men were aware; that from the position in which the cattle were found, the train must have been running at a high rate of speed.

Held that the evidence justified the finding that the train was carelessly and negligently managed. *Baker v. Chicago, Burlington & Quincy Railroad Company*, N. W. Reporter, 460.

FIRES.

Where the evidence in an action against a railroad company for damages sustained by a fire alleged to have been started on its right of way, tended to show that the fire did start there, an instruction submitting the question as to where it started, and whether the company negligently allowed combustible matter to accumulate on its right of way, was warranted. Under Code of Iowa, section 1289, in an action against a railroad for setting a fire on its right of way, the fact that the plaintiff was guilty of negligently exposing certain stacks of hay, by failing to plow around them, and thus contributed to his loss, is not material, as under that statute plaintiff's contributory negligence will not release defendant from liability.

An instruction that if the engine which set the fire in question set several successive fires on the same day and trip this should be regarded as evidence that the engine was not properly constructed, or in good repair, or was improperly used, is not erroneous. *West v. Chicago & Northwestern Railway Company*, N. W. Reporter, 479.

MUNICIPAL AID.

Certain townships voted taxes in aid of the construction of railroads which were levied and the whole, except a little over three per cent, was paid to the railway company's assignees. The balance was paid into the county treasury as a commission for the collection of the tax. Code, section 3793, provides that the treasurer's commission shall be paid "out of the county treasury," and Acts Sixteenth General Assembly, chapter 124, under which the tax was voted and levied, made no mention of such commission being deducted from same.

Held that it was not to be deducted from the tax collected. After the collection and payment into the county treasury of taxes voted by a township in aid of a railway, the county cannot set up the defense that the railway company had sold and disposed of its property and franchises before the taxes became due. *Merrill v. Marshall County*, 36 N. W. Reporter, 778.

STOCK KILLING.

A steer, with 80 other cattle, was being herded by a boy who left them, and with another boy returned and, without noticing the steer in question, which had separated from the rest, drove the cattle hurriedly across the railroad track to avoid an approaching train, leaving the steer behind.

Held that the steer was running at large, within the meaning of the Code of Iowa, section 1289. *Valleau v. Chicago, Milwaukee & St. Paul Railway Company*, 36 N. W. Reporter, 760.

RELOCATION OF ROAD.

Plaintiff for himself and other tax payers and voters of Polk City, Madison township, Iowa, brought an action of *mandamus* to compel the relocation of a railroad which had formerly been run to Polk City, and to aid in the construction of which a tax was voted and paid by Madison township on condition that the road should be constructed and operated through Polk City, but which was afterward changed so as to run about two miles distant: *Held*, that it was not sufficient for plaintiff to show private damage to himself and others by such change, but that he must show that the general public, who used said road has been injured. *Crane v. Chicago & Northwestern Railway Company*, 37 N. W. Reporter, 397.

PERSONAL INJURY.

Plaintiff was a civil engineer in charge of laying track on a new line of road for respondent. That while riding over the road on his way to the work he was injured by the derailment of the train; that at the place of accident the road-bed was soft and spongy, with no ditches for the escape of surface water, and that the train was running at a high rate of speed. *Held*, that though plaintiff offered no evidence as to the rate of speed at which a train could be run with safety over a track in such defective condition, and did not show that the rate of speed at which the train was running was dangerous, the jury were the proper judges as to whether the rate of speed was dangerous, and also as to whether plaintiff was guilty of contributory negligence in riding in the tool car of the train, a place of special danger in case of accident, owing to the position of the car in the train and the fact that it was somewhat out of repair. *Meloy v. Chicago & Northwestern Railway Company*, 37 N. W. Reporter, 335.

PERSONAL INJURY.

Plaintiff who was struck by a train while driving across a railroad track, testified that no bell was rung on approaching the crossing, and that if it had been rung he could have heard it, and his team would not have gone on the crossing. Several other witnesses who were near and heard the crash of the collision, testified that they did not hear the bell. The engineer and fireman and another train man testified that the bell was rung. *Held*, that whether the bell was rung was properly a question for the jury; also that when one approaches a railroad crossing slowly looking and listening for trains, his view of the track being obstructed, his failure to see an approaching train, or to stop his team to look and listen therefor before reaching the

track, is not contributory negligence *per se*. That it is negligence for a railway company to obstruct a street crossing, so as to deprive travelers approaching the crossing of an unobstructed view of the full width of the street. *Reed v. Chicago, St. Paul, Minneapolis & Omaha Railway*, N. W. Reporter, 149.

STOCK KILLING.

Under Code of Iowa, section 1289, making a railroad company liable for killing stock where its track is unfenced, a showing that a horse which fell from a bridge was seen dead near the bridge in the evening of a day near August 1st, not being seen there by a passer-by at 3 P. M. of that day; that on the evening of August 1st, a train stopped near the bridge and that the horse was exceedingly timid about a railway track, is insufficient to show that the horse was driven on the bridge by a train, which in connection with the want of a fence, was the cause of the injury. *Asbach v. Chicago, Burlington & Quincy Railway Company*, 87 N. W. Reporter, 182

In action for killing stock on railroad track when the evidence shows that the stock passed to the through a gate in the railroad fence which had been open for about thirty-six hours before the killing, and was not known to be closed for several days prior thereto, and that defendant inspected its road at that place but once a week, the case should go to the jury on the question of defendant's liability, it being the defendant's duty to use due care to keep the gate closed. *Wait v. Burlington, Cedar Rapids & Northern Railway Company*, 87 N. W. Reporter, 156.

FINES.

In an action against a railroad company for damages caused by a fire set out by the company, the court charged that "in order for defendant to escape from the liability to plaintiff's damages raised by Code, section 1289, making proof of the injury *prima facie* proof of negligence, it is incumbent on defendant to establish by a preponderance of evidence that defendant was in nowise negligent or in fault in setting out the fire which destroyed plaintiff's property, and so far as causing said fire was concerned, it operated its railway in a reasonably careful and prudent manner." *Held*, that this instruction required no more than "ordinary care and diligence" on the part of the defendant and construed as a whole, is correct. Section 1289 of the Code raises a *prima facie* presumption of negligence upon proof of an injury by fire by a railroad company in the operation of its road, and this presumption is one of liability, which cannot be overcome except by

proof that the company was not guilty of negligence in the matters which were the immediate cause of the injury. *Engle v. Chicago, Milwaukee & St. Paul Railway Company*, 37 N. W. Reporter, 6.

CONTRIBUTORY NEGLIGENCE.

In an action against a railroad company for injuries caused by the collision of an engine with plaintiff's wagon at a crossing, it appeared that plaintiff attempted to cross the track in a one-horse wagon, after dark; that the engine with which he came in collision had a head-light brightly burning in full view of plaintiff when he reached a point fifty feet from the crossing; that from such point to the crossing he could have seen the headlight three hundred and fifty feet distant; that he was driving a gentle horse; and that there were no complicating circumstances to excuse his not seeing it. *Held*, that plaintiff was guilty of contributory negligence, and could not recover. *Bloomfield v. Burlington & W. R'y Co.*, 38 N. W. Reporter, 481.

STOCK KILLED.

In action against a railroad for the killing of stock, the negligence of plaintiff in driving them across the track without stopping to look or listen for an approaching train becomes immaterial when the train men of the railroad failed to use ordinary care to avoid the accident after the danger was or should have been discovered. *Wooster v. Chicago, Milwaukee & St. Paul Railway Company*, 38 N. W. Reporter, 425.

STOCK KILLED.

Plaintiff opened the fence along defendant's railroad at a point where the wires composing it terminate, and, as he claimed, again fastened the wires to the post as they were before. The cattle returned upon the track through the place where the opening had been made and were injured by defendant's train; but the wires were found not broken, but unwrapped from the post. It appeared that cattle had never broken through the fence at that point before. *Held*, that defendant was not negligent with reference to the condition of the fence, nor liable for injury to the cattle in the absence of negligence in running its train. *Davidson v. Central Iowa Railway Co.*, 39 N. W. Reporter, 163.

MASTER AND SERVANT.

A railway company employed a contractor to build its road and agreed to furnish the motive power and operate the construction trains. The contractor was to handle all the material and build a certain number of miles per month. *Held* that the company's engineer on a construction train was not under the control of the company, but under the contractor, and that the company was not liable for injuries caused by negligence of the engineer in too rapidly operating the train. *Miller v. Minnesota & Northwestern Railway Company et al*, 39 N. W. Reporter, 189.

CONTRIBUTORY NEGLIGENCE.

Plaintiff, a brakeman, descended from defendant's moving train, and ran to a standing car, to couple it to a train in obedience to an order from the conductor, who indicated that he would go upon the train, apply the brakes and reduce its speed, as was his custom in such cases. Plaintiff, when he was injured in making the coupling, supposed that the conductor had performed his duty and slackened the speed of the train, though he might have seen by glancing back on descending from the train that the conductor had not gone upon it, and might have seen that the speed was not lessened had he noticed the approaching cars. *Held*, that a finding that plaintiff was not guilty of contributory negligence would not be disturbed. *Henry v. Sioux City & Pacific Railway Company*, 39 N. W. Reporter, 193.

NEGLECTANCE OF FELLOW SERVANT.

Plaintiff was engaged as a "car catcher" in defendant's yard, with him were employed a foreman and another "car catcher" and a "switch thrower." It was the duty of the "car catchers" to ride the cars "cut off" to their destination and to notify the "switch thrower" when the cars failed to clear adjoining tracks. The "switch throwers" duty was to throw the switch under direction of the foreman and notify him when the track was clear for another "cut of cars." On the night of the accident complainant's companion had gone down on a "cut off of cars" and after the "switch thrower" had announced "all right," the foreman started another car which plaintiff attempted to board by climbing a ladder on the forward end, there being none on the side, when the car collided with the cars taken down by his companion on an adjoining track which had not cleared the track on which plaintiff's car was running. The night was very dark and the car on which complainant was riding did not belong to defendant company. *Held*,

that an instruction for defendant attributing the accident to the darkness of the night, or the construction of the car ignoring the negligence of the other employes was properly refused. *Chase v. Burlington, Cedar Rapids & Northern Railway Company*, 39 N. W. Reporter, 198.

MUNICIPAL AID.

A petition for and notice of an election, stated that the question to be submitted was whether aid should be voted for the construction of a railroad between Webster City and a point on the line of the Webster City & Crooked Creek Railroad in Webster county. The petition further stated that the road should be completed so that trains could be run from Webster City to Lehigh, which was a station on the line of the Webster City & Crooked Creek Railroad by a stated time or the tax would be void. *Held*, that the notice did not require a continuous and independent line of road to be built to Lehigh, but only a junction with the Webster City & Crooked Creek Railroad. *Young et al v. Webster City & Crooked Creek Railroad Company et al*, 39 N. W. Reporter, 234.

STOCK KILLED.

Section 1289 of the Code of Iowa provides that a railroad company that fails to fence its road against "live stock running at large" at all points where such right to fence exists, shall be liable for stock killed by reason of such want to fence, etc., and that "the operation of trains upon depot grounds necessarily used by the company and public where no such fence is built at a greater rate of speed than eight miles an hour, shall be deemed negligence, and render the company liable under this section" does not apply to the killing of a horse while being driven by its owner across the track within the limits of the depot grounds. *Johnson v. Chicago & Northwestern Railway Company*, 39 N. W. Reporter, 242.

FIRE—NEGLIGENCE.

In an action for the destruction of hay by fire, the petition alleged that defendant negligently, by means of fire from its locomotive engine set out the fire. *Held* that it was proper to give an instruction requiring the jury, in order to find for defendant to find not only that the engine was properly equipped, but also that defendant's servant in charge were competent and skillful, and that the engine was properly operated. *Bullis v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 245.

STOCK KILLED.

A team of horses attached to a sleigh, and wandering on the prairie at night, driven by a man in an unconscious, drunken stupor, does not constitute "live stock running at large" within the meaning of Code of Iowa, section 1289 providing that for failure to fence a railroad the railroad company shall be liable for damages to such stock. *Grove v. Burlington, Cedar Rapids & Northern Railway Company*, 39 N. W. Reporter, 248.

MANDAMUS.

Mandamus will not lie against a county treasurer to compel him to pay over to a railway company funds received by his predecessor for the benefit of the company and transferred by him to the county fund, in the absence of proof that the money was ever received by defendant from his predecessor, or is presumptively in his possession. *Minneapolis & St. Louis Railway Company v. Becket, County Treasurer*, 39 N. W. Reporter, 260.

OBSTRUCTED WATER COURSES.

Equity may grant an injunction restraining a contemplated obstruction to the flow of a stream, without any averment or proof by complainant that the defendant is insolvent. *Moore v. Chicago, Burlington & Quincy Railway Company*, 39 N. W. Reporter, 390.

ACCIDENTS AT CROSSINGS.

Plaintiff stopped her horse and buggy about half a block from the railroad crossing to wait an opportunity to cross and was signaled by the flagman stationed at the crossing to drive over. When the horse had nearly reached the track the flagman called to plaintiff to stop on account of an approaching train, which she did, but the horse became frightened and overturned the buggy, injuring the occupants. Plaintiff heard the ringing of a bell on an approaching train, and the other occupants of the buggy saw the train as they drove up to the track, but there was evidence that if the flagman had abided by his original signal they would have passed over in safety. Held that the court was not warranted in instructing the jury to find for the defendant railroad company. *Buchanan v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 663.

STOCK KILLED.

The Iowa act, making railroad companies liable in double damages for stock killed upon unfenced track, does not impose upon them the duty to build fences so high that they will never be covered by snow, nor that of removing the snow-drifts from the fences. *Patten v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 708.

ABANDONMENT OF RIGHT OF WAY.

Under section 1280 of the Code, by which, if a right of way shall not be used or operated for a period of eight years, the land shall revert, a re-entry within the eight years by a railroad company upon its right of way, for the purpose of rebuilding its road, is not a trespass. *Fernow v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 869.

STOCK KILLED.

Plaintiff's mare was found dead in a cattle-guard, lying partly on her back with her feet elevated. A train had passed some time before, but there was no direct evidence that the mare was on or near the road at that time, or that she was struck by the train or was frightened by it and ran into the cattle-guard. The guard was not deep enough to have allowed the train to pass over her while in it without killing her or injuring her in parts of her body which showed no injury. *Held*, that a finding that the mare was thrown into the guard by the train was not warranted. *Brocket v. Central Iowa Railway Company et al.*, 39 N. W. Reporter, 811.

PERSONAL INJURY.

In an action against a railroad company for personal injury caused by the backing of defendant's train in response to a signal from an unknown person; the conductor of the train having testified that while standing upon the depot platform he heard the bell ringing, and it caused him to turn and face the engine; it is error to permit him to state upon cross-examination that the ringing of the bell surprised him and that he was not expecting it, such evidence having a tendency to show that the act was unusual and surprising and therefore tending to show negligence. *Godbors v. Chicago, Milwaukee & St. Paul Railway Company*, 39 N. W. Reporter, 871.

NEGLIGENCE.

Petition stated that in attempting to make a coupling, plaintiff signalled the person in charge of the engine to "slow up"; that immediately another brakeman gave a signal to "back up," which was obeyed, and that by reason of the negligence of the brakeman and the person in charge of the engine, plaintiff was injured. *Held*, that there being no evidence that the brakeman in giving the signal to "back up" was negligent, that issue was properly withdrawn from the jury, and the single question of the negligence of the person in charge of the engine submitted. *Whalen v. Chicago, Rock Island & Pacific Railway Company*, 39 N. W. Reporter, 894.

STOCK KILLING.

In an action against a railway company for killing plaintiff's horses, alleged to have gone on the track through a break in defendant's fence which inclosed its yard, the question whether it was defendant's duty to fence its track was properly submitted to the jury. *Rhines v. Chicago & Northwestern Railway Company*, 39 N. W. Reporter, 912.

PERSONAL INJURY; HIGHWAY CROSSINGS.

Plaintiff's intestate, in attempting to drive over a railroad crossing in which were ten tracks, distant from each other about four feet, was struck by a train while on the last track, and killed. Cars standing on the track prevented him from seeing the approaching train until he had passed the seventh track, and the jury found that he would have passed safely over had the train not been running at a higher rate of speed than was allowed by city ordinance. The crossing was planked, and there was nothing to cause delay in passing on it. *Held* that, being a resident of the city, intestate would be presumed to have known of the ordinance, and had a right to presume it would be obeyed, and was not negligent in attempting to cross after seeing the train. *Schmidt v. Burlington, Cedar Rapids & Northern Railway Co.*, 39 N. W. Reporter, 916.

DIGEST OF DECISIONS OF INTER-STATE COMMISSION SINCE LAST REPORT.

REASONABLE RATE ON FLOUR.

When the act to regulate commerce took effect the grain and flour rate to Chicago from Minneapolis, Red Wing and Lake City on the main line of the Chicago, Milwaukee & St. Paul Railway was fifteen cents per hundred pounds, and from Mazeppa, a station on the narrow guage branch line of said road it was seventeen cents per hundred pounds. These rates have been reduced to seven and one-half and twelve and one-half. *Held*, that without other testimony than that afforded by a comparison between these rates twelve and one half cents from Mazeppa will not be declared unreasonable and unlawful under the first section of the act to regulate commerce.

Rates and charges, not unreasonably high of themselves, can be so adjusted in their relations to each other as to give the undue preference and produce the unreasonable advantage which the third section of the act makes unlawful.

If a railway company, in establishing charges on different divisions and branches of its road, so adjusts them as to divert trade and business to one locality, which, naturally, under an equitable adjustment of charges would go to another, such preference for one place and disadvantage to another is not excused or made lawful by the fact that some of such charges are not entirely voluntary, but result from competition between carriers. *Raymond v. Chicago, Milwaukee & St. Paul Railway Co.*, Int.-State Com. Rep., Vol. 1, 230.

WATER COMPETITION.

The mere fact that a point is situated upon a navigable stream, *held* not sufficient of itself to justify the lesser charge for a longer haul to such a point.

Competition by water, to be sufficient to justify an exception under section four of the act should be actual, of controlling force, and in respect to traffic important in amount.

Discrimination under section two and prejudice and advantage under section three when water competition is brought forward as a justification, require the same measure of proof.

Through rates and through bills of lading given on other commodities and to other points similarly situated, should be given to Opelika on cotton, no excuse being shown for refusing same. *W. O. Harwell et al. v. Chicago & Western Railway Co. and Western Railway Co. of Alabama*, Vol. 1, 236, Rep. Int.-State Com.

ELEMENTS MAKING A REASONABLE RATE.

In determining what is a just and reasonable rate for a particular commodity, the Commissioners will take into consideration the earnings and expenses of operation, the rates charged upon the same commodity by other roads as nearly similarly situated as may be, the diversities between the railroad in question and such other railroads, the relative amount of through and local business, the proportion borne by the commodity in question to the remainder of the local traffic, the market value of the commodity and its gradual reduction, the reductions made by the carrier upon other articles which are consumed and necessarily required by the producers of the article in question, and all other circumstances affecting the traffic of itself, and as related to other considerations entering into the charges of the carrier. *Evans v. Oregon Railway & Navigation Company*, Vol. 1, 325, Rep. Int.-State Com.

SEPARATE CARS FOR COLORED PEOPLE.

Colored people may properly be assigned separate cars on equal terms. Such a separation of the races does not create undue prejudice or unjust preference.

Complainant, a colored man, paid the same fare as other first class passengers, and it was only fair dealing and common honesty that he should have the security and convenience of travel for which his money had been taken. Colored people who buy first class tickets must be furnished with accommodations equally safe and comfortable with other first class passengers. *Council v. The Western & Atlantic Railroad Company*, Inter-State Com. Rep., Vol. 1, 339.

EXPRESS COMPANIES: THEIR RELATION TO THE "ACT."

Express business conducted as a branch of the railroad company, *held* to be subject to the "act."

Express business conducted by an independent organization, acquiring transportation rates by contract, *held* not to be described in the "act" with sufficient precision to warrant the Commission in taking jurisdiction thereof. Int.-State Com. Rep., Vol. 1, 349.

NECESSARY EQUIPMENT.

Where, according to its usual experience, a railroad company has sufficient equipment to meet the demands upon it, and to move, without unreasonable delay, the freights offered, but by reason of unusual circumstances for which the company is not in fault, freights have accumulated to an exceptional extent, and are then offered in extraordinary quantities, the company is not chargeable with any violation of law because of its proving unable to respond at once to all calls, and to furnish cars as rapidly as shippers demand them.

Nor does it violate any law by refusing to allow its cars to be sent off its line to distant points when the business offered on its own line keeps them fully occupied.

When by reason of extraordinary circumstances a railroad company cannot promptly meet all calls for cars it should furnish them ratably and fairly to all shippers, in proportion to the freights offered by them respectively, until the emergency has passed and it is again enabled to move promptly all the freights tendered. *Riddle, Dean & Co. v. P. & Lake Erie Railroad Company*, 1 Vol. Int.-State Com. Rep., 374.

CLASSIFICATION.

Classification of railroad ties should correspond with that of other rough lumber.

Producer of railroad material is entitled to sell it when he wishes, in the best available market. Common carriers are forbidden to attempt to prevent this by applying disproportionate or unreasonable rates. *Reynolds v. Western New York & Pennsylvania Railway Company et al.*, 1 Vol. Inter-State Commissioner's Report, 393.

DISCRIMINATIONS.

It is not a ground of complaint against a railroad company that it equalizes its rates as between small and large towns, even though the effect may be prejudicial to the large towns, which before had been specially favored. The spirit and purpose of the act to regulate commerce requires that when the circumstances and conditions will fairly admit of it, the charges to all points for a like service should be made relatively equal. When the reasonableness of the rates is in question, the charges made on long through lines cannot form a just basis for comparison with local rates for relatively short distances.

A carrier is not made responsible for rates made by a connecting road because merely of its giving them in connection with its own rates to parties desiring to make through shipments.

A carrier is not compellable by law to give to the merchants of a town on its line the privilege of shipping their goods from the point of purchase to their own locality, and again from thence to the place at which the goods may be sold by them, at the same rate which would have been charged had there been but one shipment from the point of purchase to the point of ultimate delivery. The fact that a refusal to give the through rate as for one shipment operates prejudicially to the town desiring the privilege and favorably to another town, does not make the refusal operate as unjust discrimination when the carrier applies the same rule to all towns and accords this privilege to none.

Discrimination must consist in the doing for or allowing to one party or place what is denied to another; it cannot be predicated of action which is impartial. *D. S. Creus et al. v. R. & D. Railroad Company*, 1st Vol. Interstate Commissioner's Report, 401.

COLORED PASSENGERS.

Passengers paying the same fare upon the same railroad train, whether white or colored, are entitled to equality of transportation in respect to the character of the cars in which they travel, and the comforts and conveniences supplied. Separation of white and colored passengers paying the same fare is not unlawful, if cars and accommodations equal in all respects are furnished to both, and the same care and protection of passengers observed. By requiring the petitioner who had paid a first class fare, to ride in a half car set apart for colored passengers, with accommodations and comforts inferior to the car for white passengers in the same train, who paid the same fare, and without the protection against annoyances furnished to white passengers, the railroad company subjected him to undue and unreasonable prejudice and disadvantage, in violation of the third section of the "act." *Cromwell and Martin v. Georgia Railroad Company*, Int.-State Com. Rep., Vol 1, 428.

RELATIVE REASONABLENESS OF RATES.

The relative unreasonableness of rates on shipments from western points to cities on the Atlantic seaboard is to be determined by all the circumstances and conditions that affect the traffic to the respective points between which the rates are questioned, and not solely by one standard of comparison. The length and character of the haul, the cost of the service, the volume of business, the conditions of competition, the storage capacity and the geographical situation at the different terminal points, are all elements of importance bearing upon the relative reasonableness of the respective charges for transportation. The fact that the export rates through Boston, and the rates on merchandise intended for coastwise points east of Portland and the west bound rates from Boston, have been made by carriers the same as corresponding New York rates is not controlling in determining the reasonableness of east bound Boston local rates. *Boston Chamber of Commerce v. Lake Shore & Michigan Southern Railway Company et al.*, Int.-State Com. Comr's Rep., Vol. 1, 486.

CLASSIFICATION.

Ordered that Pearline be placed in fifth class in shipments from New York to Atlanta. *Pyle & Sons v. East Tennessee V. & G. Railroad Company*, 1 Vol. Inter State Com's Report, 465.

JOINT HAULS. DECREASED RATE PER TON PER MILE.

In the nature of things joint rates on long hauls usually are, and as a rule should be, lower in proportion to distance than local rates on short hauls.

As a rule the aggregate charge is continually increasing the further the freight is carried, the rate per ton per mile is constantly growing less. *Far-rar & Co. v. East Tennessee, V. & G. Railway Company, et. al.* Vol 1, Inter State Com's Report, 480.

INTER-STATE ROADS.

A railroad company, chartered by the State of Tennessee, owns a short road wholly in that State, but has never owned any rolling stock nor operated its road. *Held*, that a road used and operated as a means of conducting inter-state traffic in coal by companies owning connecting inter-state roads, that the short road thus used is one of the facilities and instrumen-

talities of inter-state commerce, and the carriers using it are subject to the provisions of the act to regulate commerce. *Heek & Petree v. East Tennessee Railroad et al*, Vol. 1, Inter-State Com's Report, 495.

TANK CARS.

It is properly the business of the carrier by railroad to supply the rolling stock for the freights he offers or proposes to carry, and if the diversities and peculiarities of traffic are such that this is not always practicable, and consignors are allowed to supply it for themselves, the carrier must not allow its own deficiencies in this particular to be made the means of putting at unreasonable disadvantage those who make use in the same traffic of the facilities it supplies. *Geo. Rice v. L. & L. Railroad Company*, 1 Vol., Int.-State Com's Report, 503.

PREFERENCE.

Regular patrons are not entitled to preference in the use of equipment of common carriers. The public must be justly and equally served. *Biddle, Dean & Co. v. New York, Lake Erie & Western Railway Company*, 1 Vol. Int. State Com's Report, 594.

MILEAGE RATES.

The fact that the rates of a railroad company are not established on a mileage basis does not necessarily make out their illegality or injustice. *La Crosse Manufacturing Jobbers Union v. Chicago, Milwaukee & St. Paul Railway Company et al*, 1 Vol. Int.-State Com's Report, 629.

UNDERBILLING.

Underbilling, a device by which a shipper pays for the transportation of a less quantity of freight than is actually shipped, is forbidden by the Act to Regulate Commerce. Carriers should be held, and in turn should hold every agent, responsible for the shipment of goods at exact weights and correctly classified. Vol. 1, Int.-State Com's Report, 633.

INDEX.

A.

	PAGE
▲ACCIDENTS—	
Investigation of, near Pacific Junction	107
near Dow City	109
near Malvern	110
near Creston	111
near Wapsipileon River	114
near Krum	116
to persons	24, 98
from coupling cars	26
falling from trains	26
getting on and off moving trains	26
stealing rides	26
walking on track	26
ADAMS, TAYLOR AND MONTGOMERY COUNTIES, CITIZENS OF, vs. C. B. & Q.	
R. R. CO. AND C. ST. P. & K. C. R'Y	747
ADJUSTMENT OF COMPLAINTS	665
AMUNDSEN, HELGA, vs. C. & N. W. R'Y	738
ARNOLD, J. M., vs. C. B. & Q. R. R.	781
AURELIA, COAL DEALERS OF, vs. ILL. CENT. R. R.	677

B.

BAILEY, J. S., vs. CENTRAL IOWA R'Y	669
BAXTER, J. W., vs. C., R. I. & P. R'Y	883
BEED, WM. G., vs. ILL. CENT. R. R.	671
BRIDGES, truss, wooden trestle, pile and iron trestle	22
built during the year	23
and cattle-guards	90
BROCKWAY, E. F., vs. C., R. I. & P. R'Y	682
BROWN, A. F., vs. CENTRAL IOWA R'Y	730
BRYAN, D. B., vs. C., M. & ST. P. R'Y	688
BRYANT, W. C.—	
letter to	887
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY—	
report of	121
complaints against	683, 706, 726, 742, 749, 752, 797
BURLINGTON & NORTHWESTERN RAILWAY—	
report of	543
salaries of officers	648

	PAGE
BURLINGTON & WESTERN RAILWAY—	
report of.....	553
salaries of officers.....	648
BURLINGTON SHIPPERS vs. C., B. & Q. R. R., B., C. R. & N. R'Y, C., R. I. & P. R'Y.....	797
BURLINGTON & MISSOURI RIVER RAILROAD	
complaint against.....	679

C.

CAIN, DENNIS, vs. C. & N. W. R'Y.....	720
CAMERON, W. W., vs. CENTRAL IOWA AND C., ST. P. & K. C. R'Y.....	734
CAMPBELL, FRANK T., appointment of.....	3
CAPITAL STOCK	3-4
table showing increase of.....	5
amount representing road in Iowa.....	78
comparative table of.....	5, 52
table of.....	48
CASH VALUE OF RAILROADS.....	659
CATHCART BROS. vs. C. & N. W. R'Y.....	720
CATTLE-GUARDS.....	23
table of.....	90
CEDAR RAPIDS & CHICAGO RAILROAD—	
report of.....	404
CEDAR RAPIDS, CITY OF—	
application for viaduct	742
CEDAR RAPIDS & MARION RAILWAY—	
report of	612
CENTRAL IOWA RAILWAY—	
report of	141
complaints against.....	659, 680, 726, 730, 734
CENTERVILLE, MORAVIA & ALBIA RAILROAD—	
report of.....	496
CHEROKEE & DAKOTA RAILROAD—	
report of.....	406
complaints against.....	725, 745
condemnation proceedings of.....	686, 708, 709
CHICAGO, BURLINGTON & KANSAS CITY RAILWAY—	
report of.....	190
complaints against.....	627, 723
CHICAGO, BURLINGTON & QUINCY RAILROAD—	
report of.....	158
present cash value of.....	663
complaints against.....	731, 736, 741, 747, 750, 797
CHICAGO, IOWA & DAKOTA RAILWAY—	
report of.....	222
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—	
report of.....	232
complaints against.....	675, 681, 684, 685, 688, 695, 697, 700, 704, 707, 711, 715, 724, 727, 735, 742 751, 752, 773, 828
CHICAGO & NORTHWESTERN RAILWAY—	
report of	268
complaints against.....	667, 668, 669, 675, 677, 683, 684, 688, 689, 691, 692, 693, 695, 698, 705, 710 718, 720, 722, 723, 728, 738, 742, 745, 746, 750, 827, 836

	PAGE
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY—	
report of.....	286
present cash value of.....	661
complaints against.....670, 674, 682, 690, 694, 703, 716, 721, 730, 732, 733, 743, 744, 745, 746, 753	797, 823, 833, 834, 835
vs. Davenport, Iowa & Dakota R'y.....	839
CHICAGO, ST. PAUL & KANSAS CITY RAILWAY—	
report of.....	621
complaints against.....675, 701, 718, 733, 734, 747, 773	
CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY—	
report of.....	304
cash value of.....	661
complaint against.....	715
CHICAGO, SANTA FE & CALIFORNIA—	
report of.....	821
salaries of officers.....	654
CLARK, O. J., vs. C., ST. P., M. & O. R'Y.....	715
CLARINDA & ST. LOUIS RAILWAY—	
report of.....	580
CLEVELAND, E. S., vs. B., C. R. & N. R'Y.....	706
CLINE, JOSEPH, vs. C., R. I. & P. R'Y.....	730
COMPARATIVE SUMMARY OF TABLES.....	100, 101, 102, 103
COKER, HENRY, vs. C., R. I. & P. R'Y.....	834
CONDIT, A. B., vs. C., R. I. & P. R'Y.....	828
CONVERSE, S. A., vs. C., M. & ST. P. R'Y.....	700
CORKHILL, T. E., vs. C., R. I. & P. R'Y.....	721
COST OF ROADS.....	7
CORCORAN, P., vs. C., M. & ST. P. R'Y.....	727
COST, TABLE OF.....	56
to move freight.....	21
COWBY, P., vs. C., B. I. & P. R'Y.....	746
COUNCIL BLUFFS BOARD OF TRADE vs. K. C., ST. JO. & C. B. R'Y.....	702
COUPLING CARS.....	25
CROOKED CREEK RAILWAY & COAL CO.—	
report of.....	330
salaries of officers.....	646
CROSSINGS—	
railroads and highways.....	22
table of.....	90
CRYLIE, ROBERT, vs. C. & N. W. R'Y CO.....	688
CULVERTS—	
arch.....	22
box.....	23

D.

DAVENPORT, SHIPPERS OF, vs. C., M. & St. P. R'y Co., et al.....	752
DAVENPORT, IOWA & DAKOTA R. R. CO.—	
complaint against.....	839
DEBT.....	4
increase and decrease of.....	6
table of.....	50
comparative table of.....	54

	PAGE
DES MOINES & KANSAS CITY R'Y CO.—	
report of	567
DES MOINES & N. W. R'Y CO.—	
report of	598
complaints against.....	691, 837
DES MOINES CITY COUNCIL—	
applications for viaduct	735-736
DES MOINES OIL TANK LINE vs. O. & N. W.....	827
DICKEY, WM. G., vs. O., M. & St. P. and C., St. P. & K. C.....	675
DODGE, GEN. G. M.—	
letter of	39
DOOLITTLE, M. B., vs. O., M. & St. P.....	711
DORN, A. A., vs. C., R. I. & P.....	679
DOUBLE TRACK	18
DOWNING, W. E., vs. C., B. & K. C. and C., R. I. & P.....	723
DUBUQUE, SHIPPERS OF, vs. C., M. & St. P., Ill. Cent., C., St. P. & K. C.....	773

E.

EARNINGS—

in Iowa.....	8-14
increase and decrease of.....	9
per train mile.....	10
per mile of road.....	10
comparative, per train mile.....	11
percentage of, to operating expenses	15
compared operating expenses.....	15
per ton per mile	29
gross, from freight	30
table of.....	56
comparative table of	66
EARLE, W. C., vs. C., M. & St. P. R'y	681, 735
EARLE, W. C., vs. C., R. I. & P.....	894
EMPLOYES	22

ENGINEERS—

strike of	44
-----------------	----

EXPENSES—

classification of	11, 12
operating, compared with earnings.....	13, 72
operating and earnings for Iowa	14
table of.....	60
subdivision of	62
comparative of	70
operating, interest and rental.....	74

F.

FARNHAM & KILBORNE vs. C., M. & St. P..	685
FENCING	19
FERGUSON, T. W., vs. C., R. I. & P.....	690
FORBES, FRANK, vs. C., M. & St. P. and Ill. Cent.....	694
FORT MADISON & NORTHWESTERN R'Y CO.--	
report of	579
FOWLER, L. M., vs. C. & N. W.....	677

	PAGE
FRASER, J., vs. B., C. R. & N. R'y.....	683
FRASER, W. W., vs. C., R. I. & P.....	743-744
FREIGHT--	
percentage of purely State.....	21
cost to move, per ton.....	21
rate per ton per mile.....	29
number of tons carried	30
tons carried one mile.....	31

G.

GASPAR BRO3. vs. C. & N. W. R'y.....	693
GASTON, E. E., vs. W. W. R'y.....	693
GOLDEN, C. M., vs. C., R. I. & P. R'y.....	732
GRANT TOWNSHIP, citizens of, vs. Cher. & Dak. R'y Co.	725
GRIFFIN, PATRICK, vs. H. & S. R. R. Co.....	680
GUTHRIE, S. U., vs. Ill. Cent. R. R.....	745

H.

HAMMOND, H. E., vs. C., R. I. & P. R'y.....	674
HARMON, A. B., vs. C. & N. W. R'y.....	746
HAYER & CO. vs. C., B. & Q. R. R. Co.....	741
HEATON FUEL CO. vs. C. & N. W. R'y.....	667
HEATON FUEL CO. vs. C., R. I. & P. R'y.....	703
HIGHWAY CROSSINGS.....	23
HILL, F. W., vs. C., M. & St. P. R'y.....	681
HUMESTON & SHENANDOAH R. R. CO.—	
report of.....	341
present cash value of.....	663
complaints against.....	678, 679, 680, 682
HUNTINGTON, WM. W. A., vs. C. & N. W. R'y.....	695

I.

ILLINOIS CENTRAL RAILROAD COMPANY—	
report of	354
complaints against.....	671, 677, 679, 683, 684, 712, 741, 742, 745, 773
INTEREST	4
and dividends compared with earnings.....	76
INTER-STATE COMMERCE COMMISSION—	
Digest of decision of.....	855
IOWA FALLS & SIOUX CITY RAILROAD COMPANY—	
report of	330
IOWA FLOUR & OIL CO. vs. C., R. I. & P. R'y	694
IOWA FUEL CO. vs. C., ST. P. & K. C.....	718
IOWA NORTHERN RAILWAY COMPANY—	
report of	400

J.

	PAGE
JAMESON, G. C. vs. M. C. & FT. D	713
JANSEN, ANTON v. C., M. & ST. P.	823
JASPER CO. COAL & MINING CO	849
JOHNSON, A. vs. H. & S. R. R. CO. and K. & W. R'Y	878
JONES CO., supervisors of vs. C. & N. W. R'y Co.	878

K.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD COMPANY—

report of	123
complaints against	676, 702

KEOKUK & WESTERN RAILWAY COMPANY—

report of	633
salaries of officers	654
list of stockholders	655
complaints against	678, 714, 739

KINGSLEY, citizens of vs. C. & N. W	838
---	-----

L.

LAND GRANTS	26
LAWS OF 1888	31
LEE & JAMESON vs. D. M. & N. W. R'Y	837
LONG, IRA vs. ST. L., D. M. & N. R'Y	787
LUVERNE, citizens of vs. C. & N. W. R'Y	766
LYNCH, P. vs. C., ST. P. & K. C. R'Y	761

M.

MAILS	8
MARSH, C. H. vs. Central Iowa	689
MASON CITY & FT. DODGE RAILROAD COMPANY—	
report of	598
complaints against	672, 713
MCDONALD, T. B. vs. Wabash Western	716
MEADE, S. K. vs. D. M. & N. W.	691
MELBOURNE, citizens vs. C., St. P. & K. C.	733
MERRILL, J. H. & CO. vs. Keokuk & Western	739
MILEAGE—	
increase and decrease of	5
total in Iowa	17
train	19
freight car	20, 86
MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY—	
report of	419
complaint against	738
MISSISSIPPI RIVER RAILROAD & TOLL BRIDGE COMPANY—	
report of	689
MOONE & GILL v. K. C., ST. J. & C. O.	678
MORNING SUN, citizens of v. B., C. R. & N., and Central Iowa	738
MUSSEY, J. D., et al. vs. B., C. R. & N.	749

N.

	PAGE
NICHOLSON, HENRY vs. C. & N. W	710

O.

OMAHA & ST. LOUIS RAILWAY COMPANY—	
report of	516
salaries of officers	647
list of stockholders	649
OTTUMWA & KIRKVILLE RAILWAY COMPANY—	
report of	424

P.

POLITICAL SITUATION	44
PRAIRIE DU CHIEN & MCGREGOR RAILWAY COMPANY—	
report of	445
PRITCHARD & SKEWIS vs. C., M. & ST. P	704
PROPERTY ACCOUNTS	16, 98
PURDY, W. G—	
letter of	42

R.

RADWICH, S. vs. C., B. & Q. R. R. CO	750
RAILROAD CROSSINGS	23
situation in the West	39
condition of in Iowa	16, 78
leased	17
present cash value of	659
RAILS, miles of steel and iron in Iowa	18
RATES, per ton per mile	20, 29
schedules of in Davenport, Burlington and Dubuque decisions	763, 823, 793
fixing schedule of reasonable maximum	35
RETURNS OF RAILROAD COMPANIES	119
REYNOLDS, J. J. ET AL. vs. S. C. & P.	711
RIDGEWAY, CITIZENS OF vs. C., M. & ST. P	751
ROAD-BED AND TRACK	18, 82
ROBERTS, ANTHONY vs. KEOKUK & WESTERN	714
ROGERS, WARREN vs. C. & N. W	722
ROYCE, L. vs. C., R. I. & P	835

S.

SAINT LOUIS, DES MOINES & NORTHERN RAILWAY COMPANY—	
report of	640
salaries of offices	645
complaint against	787
SAINT LOUIS, KEOKUK & NORTHWESTERN RAILROAD COMPANY—	
report of	208
SALARIES of general officers of railroad companies	645
SCHEDULES, fixing of	35

	PAGE
SIOUX CITY & PACIFIC RAILROAD COMPANY—	
report of.....	449
complaint against.....	711
SLATER, CITIZENS OF vs. C. & N. W.....	689
SMITH, C. W. vs. M. C. & FT. D.....	672
SMITH, B. H. vs. C. & N. W. AND ILL. CENT.....	683
SMITH & TODD vs. C. M. & ST. P.....	697
STATIONS.....	23
STEEL RAILS.....	18
STEPHENS, C. W. vs. C., M. & ST. P.....	715
STEVENS, A. C. vs. C. & N. W.....	738
STEVENS, C. B. vs. C. B. & K. O.....	687
STRAWBERRY POINT, CITIZENS OF vs. C., M. & ST. P.....	734
STRIKE OF locomotive engineers.....	44
SUMMARY, comparative tables of.....	100, 101, 102, 108
SUPREME COURT, digest of decisions of.....	839
SUTHERLAND, CITIZENS OF vs. C. & N. W. AND OBEROKEE & DAKOTA.....	745

T.

TASKER, A. C. & T. G. vs. C. & N. W.....	684
TAXES IN IOWA.....	17
TELEGRAPH LINES.....	19
THOMPSON, WATSON vs. C. & N. W.....	686
TICKETS, commutation.....	19
TOFT, KNUDT vs. C. & N. W.....	709
TONNAGE—	
Iowa classified.....	94, 94
crossing Mississippi river.....	27
crossing Missouri river.....	27
classified table of.....	98
TONS—	
average hauled by an engine.....	28
rate per mile.....	29
TOWNSEND, D. W. vs. ILL. CENT.....	679
TRACK, in Iowa.....	80
TRAFFIC—	
mileage.....	84
freight and car mileage, table of.....	86
TRAIN MILEAGE.....	19
TRAINS, speed of.....	29
TRESTLE AND IRON BRIDGES.....	23
TRUSS BRIDGES.....	23
TUBEROSE CREAMERY vs. C., B. & Q.....	736

U.

UNION PACIFIC R'Y CO.--	
report of.....	406

V.

VALUE, present cash of railroads.....	639
VIADUCT, applications for.....	742, 735, 736

W.

	PAGE
WABASH WESTERN RAILWAY COMPANY—	
report of	467
salaries of officers.....	647
complaints against	692, 716
WALTER, OHAS. vs. C., R. I. & P.....	716
WARNSTAFF, NOAH vs. H. & S. AND B. & M. R. R. CO'S.....	679
WEBSTER CITY & S. W. R. R. CO.—	
report of.....	338
WILLIAMS, CITIZENS OF vs. ILL. CENT.....	712
WILLIAMS, RICHARD vs. C. & N. W.....	693
WILSON, A. R. vs. C. & N. W.....	723
WILSON, E. C. vs. H. & S. R. R.....	682
WISWEDL, E. R. vs. C. & N. W.....	718
WOODEN, TREXILE AND PILE BRIDGES.....	22
YORK, JOSEPH F. vs. C. & N. W.....	669, 836
YOUNG, O. W. vs. C. & N. W.....	691

ERRATA.

After the main part of this volume was in type the Chicago, St. Paul & Kansas City Railway Company filed an amended report, in which the mileage of that road within the State is placed at 348 miles instead of 465.33 miles as stated in their original report. This reduces the total mileage of all roads in Iowa from 8,346.81 miles as given on pages seventeen and eighty to 8,229.48 miles, and the mileage built during the year, as found on page five, from 348.81 miles to 231.48 miles.







